

108TH CONGRESS
1ST SESSION

S. 298

To provide tax relief and assistance for the families of the heroes of the Space Shuttle Columbia, and for other purposes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 4, 2003

Mr. BAUCUS (for himself, Ms. CANTWELL, Mrs. MURRAY, Mrs. CLINTON, Mr. HARKIN, Mr. KOHL, Mr. WARNER, Mr. ALLEN, Mr. FEINGOLD, Mr. SCHUMER, and Mr. GRASSLEY) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide tax relief and assistance for the families of the heroes of the Space Shuttle Columbia, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Assistance for Families
5 of Space Shuttle Columbia Heroes Act”.

6 **SEC. 2. TAX RELIEF AND ASSISTANCE FOR FAMILIES OF**
7 **SPACE SHUTTLE COLUMBIA HEROES.**

8 (a) INCOME TAX RELIEF.—

1 (1) IN GENERAL.—Subsection (d) of section
 2 692 of the Internal Revenue Code of 1986 (relating
 3 to income taxes of members of Armed Forces and
 4 victims of certain terrorist attacks on death) is
 5 amended by adding at the end the following new
 6 paragraph:

7 “(5) RELIEF WITH RESPECT TO ASTRO-
 8 NAUTS.—The provisions of this subsection shall
 9 apply to any astronaut whose death occurs in the
 10 line of duty, except that paragraph (3)(B) shall be
 11 applied by using the date of the death of the astro-
 12 naut rather than September 11, 2001.”.

13 (2) CONFORMING AMENDMENTS.—

14 (A) Section 5(b)(1) of such Code is amend-
 15 ed by inserting “, astronauts,” after “Forces”.

16 (B) Section 6013(f)(2)(B) of such Code is
 17 amended by inserting “, astronauts,” after
 18 “Forces”.

19 (3) CLERICAL AMENDMENTS.—

20 (A) The heading of section 692 of such
 21 Code is amended by inserting “, **ASTRO-**
 22 **NAUTS,**” after “**FORCES**”.

23 (B) The item relating to section 692 in the
 24 table of sections for part II of subchapter J of

1 chapter 1 of such Code is amended by inserting
2 “, astronauts,” after “Forces”.

3 (4) EFFECTIVE DATE.—The amendments made
4 by this subsection shall apply to taxable years begin-
5 ning after December 31, 2002.

6 (b) DEATH BENEFIT RELIEF.—

7 (1) IN GENERAL.—Subsection (i) of section 101
8 of the Internal Revenue Code of 1986 (relating to
9 certain death benefits) is amended by adding at the
10 end the following new paragraph:

11 “(4) RELIEF WITH RESPECT TO ASTRO-
12 NAUTS.—The provisions of this subsection shall
13 apply to any astronaut whose death occurs in the
14 line of duty.”.

15 (2) CLERICAL AMENDMENT.—The heading for
16 subsection (i) of section 101 of such Code is amend-
17 ed by inserting “OR ASTRONAUTS” after “VICTIMS”.

18 (3) EFFECTIVE DATE.—The amendments made
19 by this subsection shall apply to amounts paid after
20 December 31, 2002, with respect to deaths occurring
21 after such date.

22 (c) ESTATE TAX RELIEF.—

23 (1) IN GENERAL.—Section 2201(b) of the In-
24 ternal Revenue Code of 1986 (defining qualified de-
25 cedent) is amended by striking “and” at the end of

1 paragraph (1)(B), by striking the period at the end
 2 of paragraph (2) and inserting “, and”, and by add-
 3 ing at the end the following new paragraph:

4 “(3) any astronaut whose death occurs in the
 5 line of duty.”.

6 (2) CLERICAL AMENDMENTS.—

7 (A) The heading of section 2201 of such
 8 Code is amended by inserting “, **DEATHS OF**
 9 **ASTRONAUTS,**” after “**FORCES**”.

10 (B) The item relating to section 2201 in
 11 the table of sections for subchapter C of chap-
 12 ter 11 of such Code is amended by inserting “,
 13 deaths of astronauts,” after “Forces”.

14 (3) EFFECTIVE DATE.—The amendments made
 15 by this subsection shall apply to estates of decedents
 16 dying after December 31, 2002.

17 (d) PAYMENTS BY CHARITABLE ORGANIZATIONS.—

18 (1) IN GENERAL.—For purposes of the Internal
 19 Revenue Code of 1986—

20 (A) payments made by an organization de-
 21 scribed in section 501(c)(3) of such Code by
 22 reason of the death of an astronaut occurring
 23 in the line of duty after December 31, 2002,
 24 shall be treated as related to the purpose or
 25 function constituting the basis for such organi-

1 zation's exemption under section 501 of such
2 Code if such payments are made in good faith
3 using a reasonable and objective formula which
4 is consistently applied; and

5 (B) in the case of a private foundation (as
6 defined in section 509 of such Code), any pay-
7 ment described in paragraph (1) shall not be
8 treated as made to a disqualified person for
9 purposes of section 4941 of such Code.

10 (2) EFFECTIVE DATE.—This subsection shall
11 apply to payments made after December 31, 2002.

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