

110TH CONGRESS
2D SESSION

H. R. 5798

To amend the Internal Revenue Code of 1986 to allow a credit for care packages provided for soldiers in combat zones.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2008

Mr. HILL introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a credit for care packages provided for soldiers in combat zones.

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 “Homefront Heroes Tax
5 Relief Act of 2008”.

6 **SEC. 2. CREDIT FOR CARE PACKAGES FOR MEMBERS OF**
7 **ARMED FORCES IN A COMBAT ZONE.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-
9 chapter B of chapter I of the Internal Revenue Code of
10 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25D the following new
2 section:

3 **“SEC. 25E. CARE PACKAGES FOR MEMBERS OF ARMED**
4 **FORCES IN A COMBAT ZONE.**

5 “(a) IN GENERAL.—In the case of an individual,
6 there shall be allowed as a credit against the tax imposed
7 by this chapter for the taxable year an amount equal to
8 the qualified care package amount.

9 “(b) LIMITATION.—The amount allowed as a credit
10 under subsection (a) for the taxable year shall not exceed
11 \$500.

12 “(c) QUALIFIED CARE PACKAGE AMOUNT.—For pur-
13 poses of subsection (a), the term ‘qualified care package
14 amount’ means the amount paid or incurred to provide
15 a care package for a member of the Armed Forces of the
16 United States serving in a combat zone (as defined in sec-
17 tion 112(c)(2)) through an organization—

18 “(1) described in section 501(c)(3) and exempt
19 from tax under section 501(a),

20 “(2) organized for a purpose which includes
21 supporting members of the Armed Forces of the
22 United States, and

23 “(3) listed on a website maintained by the Sec-
24 retary of Defense.

25 “(d) SPECIAL RULES.—

1 “(1) RELATED PERSONS.—No amount shall be
2 taken into account under subsection (a) for a care
3 package provided for a related person. For purposes
4 of the preceding sentence, the term ‘related person’
5 means a person who bears a relationship to the tax-
6 payer which would result in a disallowance of losses
7 under section 267 or 707(b).

8 “(2) RECEIPTS.—No amount shall be taken
9 into account under subsection (a) with respect to
10 which the taxpayer has not submitted such informa-
11 tion as the Secretary determines necessary, including
12 information relating to receipts for contents and
13 shipping of care packages.”.

14 (b) CLERICAL AMENDMENTS.—The table of sections
15 for such part is amended by inserting after the item relat-
16 ing to section 25D the following new item:

“Sec. 25E. Care packages for members of Armed Forces in a combat zone.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning after
19 December 31, 2007.

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