

114TH CONGRESS
2D SESSION

H. R. 5924

To provide that members of the Armed Forces performing services in the Sinai Peninsula of Egypt shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone.

IN THE HOUSE OF REPRESENTATIVES

JULY 21, 2016

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

A BILL

To provide that members of the Armed Forces performing services in the Sinai Peninsula of Egypt shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone.

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. TREATMENT OF CERTAIN INDIVIDUALS PER-**
4 **FORMING SERVICES IN THE SINAI PENIN-**
5 **SULA OF EGYPT.**

6 (a) IN GENERAL.—For purposes of the following pro-
7 visions of the Internal Revenue Code of 1986, a qualified
8 hazardous duty area shall be treated in the same manner

1 as if it were a combat zone (as determined under section
2 112 of such Code):

3 (1) Section 2(a)(3) (relating to special rule
4 where deceased spouse was in missing status).

5 (2) Section 112 (relating to the exclusion of
6 certain combat pay of members of the Armed
7 Forces).

8 (3) Section 692 (relating to income taxes of
9 members of the Armed Forces on death).

10 (4) Section 2201 (relating to members of the
11 Armed Forces dying in combat zone or by reason of
12 combat-zone-incurred wounds, etc.).

13 (5) Section 3401(a)(1) (defining wages relating
14 to combat pay for members of the Armed Forces).

15 (6) Section 4253(d) (relating to the taxation of
16 phone service originating from a combat zone from
17 members of the Armed Forces).

18 (7) Section 6013(f)(1) (relating to joint return
19 where individual is in missing status).

20 (8) Section 7508 (relating to time for per-
21 forming certain acts postponed by reason of service
22 in combat zone).

23 (b) QUALIFIED HAZARDOUS DUTY AREA.—For pur-
24 poses of this section, the term “qualified hazardous duty
25 area” means the Sinai Peninsula of Egypt, if as of the

1 date of the enactment of this section any member of the
2 Armed Forces of the United States is entitled to special
3 pay under section 310 of title 37, United States Code (re-
4 lating to special pay: duty subject to hostile fire or immi-
5 nent danger), for services performed in such location.
6 Such term includes such location only during the period
7 such entitlement is in effect.

8 (c) EFFECTIVE DATE.—

9 (1) IN GENERAL.—Except as provided in para-
10 graph (2), the provisions of this section shall take
11 effect on June 9, 2015.

12 (2) WITHHOLDING.—Subsection (a)(5) shall
13 apply to remuneration paid after the date of the en-
14 actment of this Act.

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