

118TH CONGRESS
2D SESSION

H. R. 8382

To amend the Internal Revenue Code of 1986 to exclude certain combat zone compensation of certain servicemembers relating to remotely piloted aircraft from gross income.

IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2024

Mr. HORSFORD 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 exclude certain combat zone compensation of certain servicemembers relating to remotely piloted aircraft from gross income.

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 “Remotely Piloted Air-
5 craft Crews Tax Relief Act”.

1 **SEC. 2. EXPANSION OF COMBAT ZONE COMPENSATION EX-**
2 **CLUSION.**

3 (a) IN GENERAL.—Section 112 of the Internal Rev-
4 enue Code of 1986 is amended in subsections (a) and (b)
5 by inserting “including the operation of a remotely piloted
6 aircraft when such aircraft is in a combat zone and the
7 provision of intelligence, targeting, or command and con-
8 trol that is certified by the Secretary of Defense to be in
9 direct support of such operation,” after “served in a com-
10 bat zone,” both places such term appears.

11 (b) EFFECTIVE DATE.—The amendments made by
12 this section shall apply with respect to compensation re-
13 ceived in taxable years ending after the date of the enact-
14 ment of this section for periods of active service after such
15 date.

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