

119TH CONGRESS
1ST SESSION

H. R. 2157

To provide that members of the Armed Forces performing services in Kenya, Mali, Burkina Faso, and Chad 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

MARCH 14, 2025

Mr. PANETTA (for himself, Mr. AUSTIN SCOTT of Georgia, Mr. MOORE of Utah, Mr. KELLY of Mississippi, Mr. HUDSON, Mr. CARBAJAL, Mr. NUNN of Iowa, Mr. MCCORMICK, Mr. MESSMER, Mr. SCHNEIDER, Mr. DAVIS of North Carolina, Mr. VAN ORDEN, Mrs. KIGGANS of Virginia, Ms. HOULAHAN, Mr. MOULTON, and Mr. MILLS) 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 Kenya, Mali, Burkina Faso, and Chad 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,*

1 **SECTION 1. TREATMENT OF CERTAIN INDIVIDUALS PER-**
2 **FORMING SERVICES IN KENYA, MALI,**
3 **BURKINA FASO, AND CHAD.**

4 (a) IN GENERAL.—For purposes of the following pro-
5 visions of the Internal Revenue Code of 1986, a qualified
6 hazardous duty area shall be treated in the same manner
7 as if it were a combat zone (as determined under section
8 112 of such Code):

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

11 (2) Section 112 (relating to the exclusion of
12 certain combat pay of members of the Armed
13 Forces).

14 (3) Section 692 (relating to income taxes of
15 members of Armed Forces on death).

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

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

21 (6) Section 4253(d) (relating to the taxation of
22 phone service originating from a combat zone from
23 members of the Armed Forces).

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

1 (8) Section 7508 (relating to time for per-
2 forming certain acts postponed by reason of service
3 in combat zone).

4 (b) QUALIFIED HAZARDOUS DUTY AREA.—For pur-
5 poses of this section, the term “qualified hazardous duty
6 area” means Kenya, Mali, Burkina Faso, and Chad, if as
7 of the date of the enactment of this section any member
8 of the Armed Forces of the United States is entitled to
9 special pay under section 310 of title 37, United States
10 Code (relating to special pay; duty subject to hostile fire
11 or imminent danger), for services performed in such loca-
12 tion. Such term includes such location only during the pe-
13 riod such entitlement is in effect.

14 (c) EFFECTIVE DATE.—The provisions of this Act
15 shall take effect on the date of the enactment of this Act.

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