

150 miles from Jacksonville—a three-hour drive. Florida's two smaller national cemeteries in Pensacola and St. Augustine are closed due to full capacity. The situation for Jacksonville-area veterans is almost desperate.

The National Cemetery Administration's intent is to make veterans' burial needs available in a state or national cemetery within 75 miles of the veteran's home. Veterans in the Jacksonville area are twice the distance from an open national cemetery than the National Cemetery Administration's goal. This is unacceptable. People need to be able to visit their loved one's final resting place without being burdened with a six-hour round trip from Jacksonville. We need to show veterans the respect that they have earned.

I ask that my colleagues support this important legislation.

Mr. SMITH of New Jersey. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from New Jersey (Mr. SMITH) that the House suspend the rules and concur in the Senate amendments to the bill, H.R. 1516.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. SMITH of New Jersey. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

GENERAL LEAVE

Mr. SMITH of New Jersey. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 1516, as amended.

The SPEAKER pro tempore (Mr. TERRY). Is there objection to the request of the gentleman from New Jersey?

There was no objection.

FALLEN PATRIOTS TAX RELIEF ACT

Mr. SAM JOHNSON of Texas. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3365) to amend title 10, United States Code, and the Internal Revenue Code of 1986 to increase the death gratuity payable with respect to deceased members of the Armed Forces and to exclude such gratuity from gross income.

The Clerk read as follows:

H.R. 3365

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Fallen Patriots Tax Relief Act".

SEC. 2. FINDINGS.

The Congress finds the following:

(1) The tragic events of September 11, 2001, and subsequent worldwide combat operations in the Global War on Terrorism and in Operation Iraqi Freedom have highlighted the significant contributions of members of the Armed Forces in support of the national security of the United States and the sacrifices made by those members in the defense of freedom.

(2) The sacrifices made by the members of the Armed Forces are significant and are worthy of meaningful expressions of gratitude by the Government of the United States, especially in the case of sacrifice through loss of life.

(3) The death gratuity payment made by the United States Government for deaths while in military service has historically been tax exempt.

(4) The military death gratuity payment should remain tax exempt in order to assist families of fallen patriots to continue their quality of life during their greatest time of need.

(5) The Congress should periodically increase the amount of the military death gratuity payment to ensure that its value is not diminished.

SEC. 3. INCREASE IN DEATH GRATUITY PAYABLE WITH RESPECT TO DECEASED MEMBERS OF THE ARMED FORCES.

(a) AMOUNT OF DEATH GRATUITY.—Section 1478(a) of title 10, United States Code, is amended by striking "\$6,000" and inserting "\$12,000".

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as of September 11, 2001, and shall apply with respect to deaths occurring on or after that date.

SEC. 4. RESTORATION OF FULL EXCLUSION FROM GROSS INCOME OF DEATH GRATUITY PAYMENT.

(a) IN GENERAL.—Paragraph (3) of section 134(b) of the Internal Revenue Code of 1986 (relating to qualified military benefit) is amended by adding at the end the following new subparagraph:

"(C) EXCEPTION FOR DEATH GRATUITY ADJUSTMENTS MADE BY LAW.—Subparagraph (A) shall not apply to any adjustment to the amount of death gratuity payable under chapter 75 of title 10, United States Code, which is pursuant to a provision of law enacted on or before the date of the enactment of this subparagraph."

(b) CONFORMING AMENDMENT.—Section 134(b)(3)(A) of such Code is amended by striking "subparagraph (B)" and inserting "subparagraphs (B) and (C)".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to deaths occurring after September 10, 2001.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Texas (Mr. SAM JOHNSON) and the gentleman from New York (Mr. McNULTY) each will control 20 minutes.

The Chair recognizes the gentleman from Texas (Mr. SAM JOHNSON).

Mr. SAM JOHNSON of Texas. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of this bill, the Fallen Patriots Tax Relief Act. It is important to me, and I think to the whole Congress, that we get this enacted right away. It is unconscionable to me that a knock at the door by a military chaplain is followed by a knock on the door from the tax man.

Sadly, this is the case. I had the distinct honor of serving my country in

the Air Force for about 29 years. So my family and I know something about this part of military life, and I will never forget, after I got home from being a prisoner of war, that my wife said that one of her worst moments was when the military chaplain pulled up in front of the house after I was shot down and her heart just stopped. She did not know what they were going to say, but she knew it was not going to be good, and I cannot imagine today the unspeakable despair of a family who just lost the loved one in service of their country only to be followed up by the horror of a visit from the tax man. That is just wrong. This bill fixes that. We need to change that law today.

This bill permits the entire amount of the death benefit gratuity to be tax free. It also increases the amount of the death benefit to \$12,000, which is more in line with the value of these benefits when they were initially created.

This is a clean bill. There is absolutely no good reason for it to get fouled up in the same legislative back water that stalled three previous provisions of this bill.

Sadly, every day we hear of deaths in Iraq and other military hot spots around the globe. In the 2 years since 9/11, it has been increasingly important that we eliminate the unfair, immoral tax on the death benefit of a servicemember's loved ones who receive that from the Armed Forces.

Mr. Speaker, I reserve the balance of my time.

Mr. McNULTY. Mr. Speaker, I yield myself such time as I may consume.

There is no need for me to reiterate the details of this bill. The gentleman from Texas has outlined them. I strongly support the bill, and I agree with him wholeheartedly, that its passage is long overdue.

I will also say that it is one of my great honors to serve in the United States Congress with my friend SAM JOHNSON. He rendered outstanding service as a member of our Armed Forces over a very long period of time. He was also, as my colleagues all know, a prisoner of war for 7 years and endured torture during his service on behalf of our country. Thankfully, he came back home and has rendered outstanding service to his community, to his State, and his Nation ever since.

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I am grateful to him, and I am grateful to all of those who served in our Armed Forces through the years.

As I get older, I work more at keeping my priorities straight. Part of that for me is to remember that had it not been for all of the men and women who served in the United States military through the years, the rest of us would not have the privilege of going around bragging, as I often do, about how we live in the freest and most open democracy on the face of the Earth.

Freedom is not free. We have paid a tremendous price for it. Part of that