

107TH CONGRESS
1ST SESSION

H. R. 2066

To extend the tax benefits available with respect to services performed in a combat zone to services performed in the Sinai as part of the Multinational Force and Observers of the United Nations.

IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 2001

Mr. TANNER (for himself and Mr. BLUNT) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To extend the tax benefits available with respect to services performed in a combat zone to services performed in the Sinai as part of the Multinational Force and Observers of the United Nations.

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. AVAILABILITY OF CERTAIN TAX BENEFITS FOR**
4 **SERVICES AS PART OF UNITED NATIONS**
5 **TRUCE SUPERVISION ORGANIZATION.**

6 (a) GENERAL RULE.—For purposes of the following
7 provisions of the Internal Revenue Code of 1986, a quali-
8 fied hazardous duty area shall be treated in the same man-

1 ner as if it were a combat zone (as determined under sec-
2 tion 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 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 any area of the Sinai during the period

1 (which includes the date of the enactment of this Act) that
2 any member of the Armed Forces of the United States
3 is serving with the Multinational Force and Observers of
4 the United Nations.

5 (c) EFFECTIVE DATE.—This section shall take effect
6 on the date of the enactment of this Act.

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