

108TH CONGRESS  
1ST SESSION

# S. 398

To provide that members of the Armed Forces performing services at Guantanamo Bay Naval Station, Cuba, and in the Horn of Africa in support of Operation Enduring Freedom shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 13, 2003

Mr. ALLEN introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To provide that members of the Armed Forces performing services at Guantanamo Bay Naval Station, Cuba, and in the Horn of Africa in support of Operation Enduring Freedom shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone, and for other purposes.

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. AVAILABILITY OF CERTAIN TAX BENEFITS FOR**  
2 **MEMBERS OF THE ARMED FORCES PER-**  
3 **FORMING SERVICES AT GUANTANAMO BAY**  
4 **NAVAL STATION, CUBA, AND IN THE HORN OF**  
5 **AFRICA.**

6 (a) GENERAL RULE.—In the case of a member of the  
7 Armed Forces of the United States who is entitled to spe-  
8 cial pay under section 310 of title 37, United States Code  
9 (relating to special pay: duty subject to hostile fire or im-  
10 minent danger), for services performed at Guantanamo  
11 Bay Naval Station, Cuba, or in any country located in the  
12 region known as the Horn of Africa as part of Operation  
13 Enduring Freedom (or any successor operation), such  
14 member shall be treated in the same manner as if such  
15 services were in a combat zone (as determined under sec-  
16 tion 112 of the Internal Revenue Code of 1986) for pur-  
17 poses of the following provisions of such Code:

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

20 (2) Section 112 (relating to the exclusion of  
21 certain combat pay of members of the Armed  
22 Forces).

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

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

14 (b) EFFECTIVE DATES.—

15 (1) IN GENERAL.—Except as provided in para-  
16 graph (2), this section shall take effect on the date  
17 of the enactment of this Act.

