

107TH CONGRESS
1ST SESSION

H. R. 2884

To amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States on September 11, 2001.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 13, 2001

Mr. THOMAS (for himself, Mr. RANGEL, Mr. CRANE, Mr. STARK, Mr. SHAW, Mr. MATSUI, Mrs. JOHNSON of Connecticut, Mr. COYNE, Mr. HOUGHTON, Mr. HERGER, Mr. LEVIN, Mr. MCCRERY, Mr. CARDIN, Mr. CAMP, Mr. McDERMOTT, Mr. RAMSTAD, Mr. KLECZKA, Mr. NUSSLE, Mr. LEWIS of Georgia, Mr. SAM JOHNSON of Texas, Mr. NEAL of Massachusetts, Ms. DUNN, Mr. McNULTY, Mr. COLLINS, Mr. JEFFERSON, Mr. PORTMAN, Mr. TANNER, Mr. ENGLISH, Mr. BECERRA, Mr. WATKINS, Mrs. THURMAN, Mr. HAYWORTH, Mr. WELLER, Mr. DOGGETT, Mr. HULSHOF, Mr. POMEROY, Mr. McINNIS, Mr. LEWIS of Kentucky, Mr. FOLEY, Mr. BRADY of Texas, Mr. RYAN of Wisconsin, Mr. HASTERT, Mr. GEPHARDT, Mr. ARMEY, Mr. DELAY, Mr. WATTS of Oklahoma, Ms. PRYCE of Ohio, Mrs. CUBIN, Mr. BOEHLERT, Mr. GILMAN, Mr. FOSSELLA, Mrs. MCCARTHY of New York, Mr. KING, Mr. REYNOLDS, Mr. NADLER, Mr. HINCHEY, Mr. CROWLEY, Mr. SWEENEY, Mrs. KELLY, Mr. ISRAEL, Ms. SLAUGHTER, Mrs. MALONEY of New York, Mrs. LOWEY, Mr. GRUCCI, Mr. QUINN, Mr. ENGEL, Mr. SAXTON, Mr. PALLONE, Mr. McKEON, Mr. RYUN of Kansas, Mr. TAUZIN, Mr. CALVERT, Mr. GIBBONS, Mr. SHIMKUS, Mr. FRELINGHUYSEN, Mr. LOBIONDO, Mrs. ROUKEMA, Mr. BALLENGER, Mr. MILLER of Florida, Mr. HOBSON, Mrs. MYRICK, Mr. NETHERCUTT, Mr. EVERETT, Mr. BASS, Mrs. BIGGERT, Mr. SHAYS, Mr. WALDEN of Oregon, Ms. DELAURO, Mr. HINOJOSA, Ms. SOLIS, Mr. SCHAFFER, Mrs. CAPITO, Mrs. JO ANN DAVIS of Virginia, Mr. BROWN of South Carolina, Mr. TANCREDO, Mr. CRENSHAW, Mr. CANTOR, Mr. HOEKSTRA, Mr. PENCE, Mr. FORBES, Mr. TIBERI, Mr. HORN, Mr. SCHROCK, Mr. PUTNAM, Mr. JONES of North Carolina, Mr. ROGERS of Michigan, Mr. GARY G. MILLER of California, Ms. GRANGER, Mr. GREENWOOD, Mr. TOOMEY, Mr. GREEN of Wisconsin, Mr. HILLEARY, Mr. BURTON of Indiana, Mr. ROTHMAN, Mr. CULBERSON, Mr. PASCRELL, Mr. TIAHRT, Mr. LARGENT, Mr. SHUSTER, Mr. KENNEDY of Minnesota, Mr. JENKINS, Ms. HART, Mr. LARSON of Connecticut, Mr. MENENDEZ, Mr. SMITH of New Jersey, Mr. SIMMONS, Mr. SHADEGG, Mr. MALONEY of Connecticut, Mr. FER-

GUSON, and Mr. KELLER) 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 provide tax relief for victims of the terrorist attacks against the United States on September 11, 2001.

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 “Victims of Terrorism
5 Relief Act of 2001”.

6 **SEC. 2. INCOME TAXES OF VICTIMS OF TERRORIST AT-**
7 **TACKS.**

8 (a) IN GENERAL.—Section 692 of the Internal Rev-
9 enue Code of 1986 (relating to income taxes of members
10 of Armed Forces on death) is amended by adding at the
11 end the following new subsection:

12 “(d) CERTAIN INDIVIDUALS DYING AS A RESULT OF
13 SEPTEMBER 11, 2001, TERRORIST ATTACKS.—

14 “(1) IN GENERAL.—In the case of any indi-
15 vidual who dies as a result of wounds or injury in-
16 curred as a result of the terrorist attacks against the
17 United States on September 11, 2001, any tax im-
18 posed by this subtitle shall not apply—

1 (4) Section 6013(f)(2)(B) of such Code is
2 amended by inserting “and victims of certain ter-
3 rorist attacks” after “on death”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years ending on or after
6 September 11, 2001.

7 **SEC. 3. RELIEF FROM ADDITIONAL ESTATE TAX.**

8 (a) IN GENERAL.—Section 2201 of the Internal Rev-
9 enue Code of 1986 is amended—

10 (1) in the first sentence by inserting “(a) IN
11 GENERAL.—” before “The additional estate tax”,
12 and

13 (2) by adding at the end the following:

14 “(b) VICTIMS OF CERTAIN TERRORIST ATTACKS.—
15 The additional estate tax shall not apply to the transfer
16 of the taxable estate of any individual who dies as a result
17 of wounds or injury incurred as a result of the terrorist
18 attacks against the United States on September 11, 2001.
19 The preceding sentence shall not apply with respect to any
20 individual whom the Secretary determines was a pepe-
21 trator of any such terrorist attack.”.

22 (b) CLERICAL AMENDMENTS.—

23 (1) The heading of section 2201 of such Code
24 is amended to read as follows:

1 **“SEC. 2201. COMBAT ZONE-RELATED DEATHS OF MEMBERS**
2 **OF THE ARMED FORCES AND DEATHS OF VIC-**
3 **TIMS OF CERTAIN TERRORIST ATTACKS.”.**

4 (2) The item relating to section 2201 in the
5 table of sections for subchapter C of chapter 11 of
6 such Code is amended to read as follows:

“Sec. 2201. Combat zone-related deaths of members of the Armed
Forces and deaths of victims of certain terrorist at-
tacks.”.

7 (c) **EFFECTIVE DATE.**—The amendments made by
8 this section shall apply to estates of decedents dying on
9 or after September 11, 2001.

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