

117TH CONGRESS  
2D SESSION

# S. 4437

To amend the Internal Revenue Code of 1986 to exclude certain combat zone compensation of certain servicemembers relating to remotely piloted aircraft from gross income.

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## IN THE SENATE OF THE UNITED STATES

JUNE 21, 2022

Ms. ROSEN (for herself and Mrs. BLACKBURN) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude certain combat zone compensation of certain servicemembers relating to remotely piloted aircraft from gross income.

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 “Remotely Piloted Air-  
5 craft Crews Tax Relief Act”.

1 **SEC. 2. EXPANSION OF COMBAT ZONE COMPENSATION EX-**  
 2 **CLUSION.**

3 (a) IN GENERAL.—Section 112 of the Internal Rev-  
 4 enue Code of 1986 is amended by adding at the end the  
 5 following new subsection:

6 “(e) SPECIAL RULE RELATING TO REMOTELY PI-  
 7 LOTED AIRCRAFT.—For purposes of subsections (a)(1)  
 8 and (b)(1), an individual shall be treated as having served  
 9 in a combat zone if such individual—

10 “(1) operated a remotely piloted aircraft when  
 11 such aircraft was in a combat zone, or

12 “(2) provided intelligence, targeting, or com-  
 13 mand and control that has been certified by the Sec-  
 14 retary of Defense to be in direct support of the oper-  
 15 ation of a remotely piloted aircraft when such air-  
 16 craft was in a combat zone.”.

17 (b) EFFECTIVE DATE.—The amendments made by  
 18 this section shall apply with respect to compensation re-  
 19 ceived in taxable years ending after the date of the enact-  
 20 ment of this section for periods of active service after such  
 21 date.

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