

119TH CONGRESS
1ST SESSION

H. R. 6189

To amend the Internal Revenue Code of 1986 to exempt certain income
of active or reserve service members from tax.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 20, 2025

Mr. HAMADEH of Arizona (for himself, Mr. MOORE of Alabama, and Mr. MASSIE) 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 exempt
certain income of active or reserve service members from
tax.

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 “Service Members Tax
5 Relief Act”.

6 **SEC. 2. EXEMPTION FROM INCOME TAX FOR UNIFORMED**
7 **SERVICE MEMBERS.**

8 (a) IN GENERAL.—Part III of subchapter B of chap-
9 ter 1 of subtitle A of the Internal Revenue Code of 1986

1 is amended by inserting after section 139I the following
2 new section:

3 **“SEC. 139J. CERTAIN INCOME EARNED BY UNIFORMED**
4 **SERVICE MEMBERS.**

5 “(a) IN GENERAL.—Gross income shall not include
6 any compensation received by an individual in connection
7 with such individual’s service during the taxable year as
8 an active or reserve member of the Uniformed Services
9 of the United States.

10 “(b) EXCLUSION OF RETIREMENT INCOME.—For
11 purposes of this section, the term ‘compensation’ does not
12 include pensions or retirement pay.”.

13 (b) CLERICAL AMENDMENT.—The table of sections
14 for part III of subchapter B of chapter 1 of subtitle A
15 of such Code is amended by inserting after the item relat-
16 ing to section 139I the following new item:

“Sec. 139J. Certain income earned by uniformed service members.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to income earned in taxable years
19 beginning after the date of the enactment of this Act.

○