

119TH CONGRESS
1ST SESSION

H. R. 715

To amend the Internal Revenue Code of 1986 to exclude from gross income the basic needs allowance of members of the Armed Forces.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 23, 2025

Mr. WOMACK (for himself, Mr. MOULTON, and Mr. WITTMAN) 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 exclude from gross income the basic needs allowance of members of the Armed Forces.

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 “BNA Fairness Act”.

5 **SEC. 2. EXCLUSION FROM GROSS INCOME OF THE BASIC**
6 **NEEDS ALLOWANCE OF MEMBERS OF THE**
7 **ARMED FORCES.**

8 (a) IN GENERAL.—Section 134(b) of the Internal
9 Revenue Code of 1986 is amended by adding at the end
10 the following new paragraph:

1 “(7) BASIC NEEDS ALLOWANCE.—The term
2 ‘qualified military benefit’ includes the basic needs
3 allowance under section 402b of title 37, United
4 States Code (as in effect at the time of the provision
5 of such allowance).”.

6 (b) CONFORMING AMENDMENT.—Section
7 134(b)(3)(A) of such Code is amended by striking “as pro-
8 vided in subparagraphs (B) and (C) and paragraphs (4)
9 and (5)” and inserting “as otherwise provided in this sub-
10 section”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years ending after the
13 date of the enactment of this Act.

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