

106TH CONGRESS
2D SESSION

H. R. 4335

To amend the Internal Revenue Code of 1986 to provide that hazardous duty pay of members of the Armed Forces shall not be taken into account in computing the earned income credit.

IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2000

Mr. SNYDER (for himself, Mr. COLLINS, Mr. THORNBERRY, and Mrs. THURMAN) 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 that hazardous duty pay of members of the Armed Forces shall not be taken into account in computing the earned income credit.

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. HAZARDOUS DUTY PAY OF MEMBERS OF**
4 **ARMED FORCES NOT TAKEN INTO ACCOUNT**
5 **IN COMPUTING EARNED INCOME CREDIT.**

6 (a) IN GENERAL.—Subparagraph (B) of section
7 32(c)(2) of the Internal Revenue Code of 1986 (defining
8 earned income) is amended by striking “and” at the end

1 of clause (iv), by striking the period at the end of clause
2 (v) and inserting “, and”, and by adding at the end the
3 following new clause:

4 “(vi) no amount received under sec-
5 tion 310 of title 37, United States Code
6 (relating to special pay: duty subject to
7 hostile fire or imminent danger), shall be
8 taken into account.”

9 (b) **EFFECTIVE DATE.**—The amendment made by
10 this section shall apply to taxable years ending after the
11 date of the enactment of this Act.

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