

107TH CONGRESS  
1ST SESSION

# H. R. 3601

To amend the Internal Revenue Code of 1986 to exclude from gross income certain terrorist attack zone compensation of civilian uniformed personnel.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 20, 2001

Mr. TIAHRT introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income certain terrorist attack zone compensation of civilian uniformed personnel.

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 “Terrorist Response  
5       Tax Exemption Act”.

6       **SEC. 2. EXCLUSION OF CERTAIN TERRORIST ATTACK ZONE**  
7                       **COMPENSATION OF CIVILIAN UNIFORMED**  
8                       **PERSONNEL.**

9       (a) IN GENERAL.—Part III of subchapter B of chap-  
10      ter 1 of the Internal Revenue Code of 1986 (relating to

1 items specifically excluded from gross income) is amended  
2 by inserting after section 112 the following new section:

3 **“SEC. 112A. CERTAIN TERRORIST ATTACK ZONE COM-**  
4 **PENSATION OF CIVILIAN UNIFORMED PER-**  
5 **SONNEL.**

6 “(a) IN GENERAL.—Gross income does not include  
7 compensation received by a civilian uniformed employee  
8 for any month during any part of which such employee  
9 provides security, safety, fire management, or medical  
10 services in a terrorist attack zone.

11 “(b) DEFINITIONS.—For purposes of this section—

12 “(1) CIVILIAN UNIFORMED EMPLOYEE.—The  
13 term ‘civilian uniformed employee’ means any non-  
14 military individual employed by a Federal, State, or  
15 local government (or any agency or instrumentality  
16 thereof) for the purpose of maintaining public order,  
17 establishing and maintaining public safety, or re-  
18 sponding to medical emergencies.

19 “(2) TERRORIST ATTACK ZONE.—The term  
20 ‘terrorist attack zone’ means any area designated by  
21 the President or any applicable State or local au-  
22 thority (as determined by the Secretary) to be an  
23 area in which occurred a violent act or acts which—

1           “(A) were dangerous to human life and a  
2           violation of the criminal laws of the United  
3           States or of any State, and

4           “(B) would appear to be intended to in-  
5           timidate or coerce a civilian population, influ-  
6           ence the policy of a government by intimidation,  
7           or affect the conduct of a government by assas-  
8           sination or kidnapping.

9           “(3) COMPENSATION.—The term ‘compensa-  
10          tion’ does not include pensions and retirement pay.

11          “(c) SPECIAL RULE FOR CAPITOL POLICE.—In the  
12          case of an officer or member of the United States Capitol  
13          Police force, gross income does not include compensation  
14          received by the officer or member while performing duties  
15          in United States Capitol Buildings or on United States  
16          Capitol Grounds during—

17                 “(1) the period beginning on September 11,  
18                 2001, and ending on the date when the highest state  
19                 of alert of the United States Capitol Police in re-  
20                 sponse to the terrorist attacks of September 11,  
21                 2001, ends, as determined by the Capitol Police  
22                 Board,

23                 “(2) any other period after the period described  
24                 in paragraph (1) in which the United States Capitol  
25                 Police are in the highest state of alert in response

1 to a terrorist attack, as determined by the Capitol  
2 Police Board.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Section 3401(a)(1) of the Internal Revenue  
5 Code of 1986 is amended by inserting “or section  
6 112A (relating to certain terrorist attack zone com-  
7 pensation of civilian uniformed personnel)” after  
8 “United States)”.

9 (2) The table of sections for part III of sub-  
10 chapter B of chapter 1 of such Code is amended by  
11 inserting after the item relating to section 112 the  
12 following new item:

“Sec. 112A. Certain terrorist attack zone compensation of civilian  
uniformed personnel.”.

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

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