

108TH CONGRESS
1ST SESSION

H. R. 436

To suspend the phase-in of additional tax reductions under the Economic Growth and Tax Relief Reconciliation Act of 2001 while the United States is in a state of war or on high military alert.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 29, 2003

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

A BILL

To suspend the phase-in of additional tax reductions under the Economic Growth and Tax Relief Reconciliation Act of 2001 while the United States is in a state of war or on high military alert.

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 “War Should Involve
5 Shared Sacrifice Act of 2003”.

1 **SEC. 2. SUSPENSION OF PHASE-IN OF ADDITIONAL TAX RE-**
2 **DUCTIONS UNDER ECONOMIC GROWTH AND**
3 **TAX RELIEF RECONCILIATION ACT OF 2001**
4 **DURING CURRENT PERIOD OF HIGH MILI-**
5 **TARY ALERT OR STATE OF WAR.**

6 (a) IN GENERAL.—The phase-in of additional tax re-
7 ductions under the Economic Growth and Tax Relief Rec-
8 onciliation Act of 2001 shall be suspended (as provided
9 in subsection (c)) during the current international conflict
10 period.

11 (b) CURRENT INTERNATIONAL CONFLICT PERIOD.—
12 For purposes of subsection (a), the current international
13 conflict period is the period beginning on January 1, 2003,
14 and ending on December 31 of the first calendar year end-
15 ing after a declaration by the President that—

16 (1) the current Iraqi regime has either been re-
17 placed or disarmed and there are no substantial
18 United States military personnel in Iraq that are en-
19 gaged in military or occupation activities,

20 (2) the military threat posed by North Korea
21 (both nuclear and conventional) has been addressed,

22 (3) all members of the reserve components of
23 the Armed Forces of the United States who have
24 been called to active duty by reason of the situation
25 in Iraq or North Korea have been permitted to re-
26 turn to their civilian status,

1 (4) no member of the Armed Forces of the
2 United States is serving on involuntary extended ac-
3 tive duty by reason of the situation in either Iraq or
4 North Korea, and

5 (5) the threat of domestic terror by groups con-
6 trolled by Osama bin Laden or others has been ade-
7 quately addressed.

8 (c) METHOD OF SUSPENSION.—Subsection (a) shall
9 be implemented by suspending all tax reductions enacted
10 by the Economic Growth and Tax Relief Reconciliation
11 Act of 2001 which first take effect in a calendar year end-
12 ing during the current international conflict period (or
13 which increase during such year) until the year which is
14 the same number of years after the end of such period
15 as such calendar year is after 2002.

16 (d) EFFECTIVE DATE.—This section shall apply to
17 taxable years beginning after December 31, 2002.

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