

108TH CONGRESS  
1ST SESSION

# S. 259

To expand the eligibility for membership in veterans organizations.

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IN THE SENATE OF THE UNITED STATES

JANUARY 30, 2003

Mr. HARKIN introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To expand the eligibility for membership in veterans organizations.

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. MODIFICATION OF MEMBERSHIP REQUIRE-**  
4 **MENT FOR EXEMPTION FROM TAX FOR VET-**  
5 **ERANS' ORGANIZATIONS.**

6 (a) IN GENERAL.—Subparagraph (B) of section  
7 501(c)(19) of the Internal Revenue Code of 1986 (relating  
8 to list of exempt organizations) is amended by striking “or  
9 widowers” and inserting “, widowers, or ancestors or lineal  
10 descendants”.

1           (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

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