

110TH CONGRESS  
1ST SESSION

# H. R. 1086

To amend the Internal Revenue Code of 1986 to exclude from gross income the earned income of a spouse of a member of the Armed Forces of the United States serving in a combat zone.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 15, 2007

Mr. GARRETT of New Jersey 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 the earned income of a spouse of a member of the Armed Forces of the United States serving in a combat zone.

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 “Strengthening Amer-

5       ica’s Military Families Act of 2007”.

1    **SEC. 2. EXCLUSION FROM GROSS INCOME FOR EARNED IN-**  
2                   **COME OF A SPOUSE OF A MEMBER OF THE**  
3                   **ARMED FORCES SERVING IN A COMBAT**  
4                   **ZONE.**

5        (a) **IN GENERAL.**—Section 112 of the Internal Rev-  
6 enue Code of 1986 (relating to certain combat zone com-  
7 pensation of members of the Armed Forces) is amended  
8 by redesignating subsections (c) and (d) as subsections (d)  
9 and (e), respectively, and by inserting after subsection (b)  
10 the following new subsection:

11        “(c) **SPOUSES OF MEMBERS OF THE ARMED**  
12 **FORCES.**—

13        “(1) **IN GENERAL.**—In the case of an individual  
14 who is the spouse of a member of the Armed Forces  
15 of the United States during any part of any month  
16 during the taxable year, gross income does not in-  
17 clude the earned income of such individual for such  
18 month if the compensation of such member was ex-  
19 cluded from gross income for such month by reason  
20 of subsection (a), (b), or (e).

21        “(2) **LIMITATION.**—The amount excluded under  
22 paragraph (1) for any month shall not exceed the  
23 maximum amount specified in subsection (b) for  
24 such month.

1           “(3) EARNED INCOME.—For purposes of para-  
2       graph (1), the term ‘earned income’ has the meaning  
3       given such term by section 911(d)(2).

4           “(4) MARITAL STATUS.—For purposes of this  
5       subsection, marital status shall be determined under  
6       section 7703, except that subsection (a)(1) thereof  
7       shall be applied on a monthly basis instead of an  
8       taxable year basis.”.

9           (b) CONFORMING AMENDMENTS.—

10           (1) The heading for section 112 of such Code  
11       is amended to read as follows:

12       **“SEC. 112. CERTAIN COMBAT ZONE-RELATED COMPENSA-**  
13       **TION OF MEMBERS OF THE ARMED FORCES.”.**

14           (2) The item relating to section 112 in the table  
15       of sections for part III of subchapter B of chapter  
16       1 of such Code is amended to read as follows:

“Sec. 112. Certain combat zone-related compensation of members of the Armed  
Forces.”.

17           (c) EFFECTIVE DATE.—The amendments made by  
18       this section shall apply to taxable years beginning after  
19       December 31, 2006.

