

111TH CONGRESS
1ST SESSION

H. R. 1175

To amend title 10, United States Code, to authorize taxpayers to designate a portion of their income tax payments to a National Military Family Relief Fund to be used by the Secretary of Defense to assist the families of members of the Armed Forces who are serving in, or have served in, Iraq or Afghanistan.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 25, 2009

Mr. FOSTER introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Armed Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend title 10, United States Code, to authorize taxpayers to designate a portion of their income tax payments to a National Military Family Relief Fund to be used by the Secretary of Defense to assist the families of members of the Armed Forces who are serving in, or have served in, Iraq or Afghanistan.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. NATIONAL MILITARY FAMILY RELIEF FUND TO**
2 **ASSIST FAMILIES OF MEMBERS OF THE**
3 **ARMED FORCES WHO ARE SERVING IN, OR**
4 **HAVE SERVED IN, IRAQ OR AFGHANISTAN.**

5 (a) IN GENERAL.—Subchapter I of chapter 88 of title
6 10, United States Code, is amended by inserting after sec-
7 tion 1781b the following new section:

8 **“§ 1781c. National Military Family Relief Fund to as-**
9 **sist military families**

10 “(a) ESTABLISHMENT.—There is established in the
11 Treasury a fund, which shall be known as the ‘National
12 Military Family Relief Fund’ (in this section referred to
13 as the ‘Fund’).

14 “(b) CREDITS TO FUND.—There are hereby appro-
15 priated to the Fund in each fiscal year an amount equal
16 to the amounts designated for deposit in the Fund under
17 section 6098 of the Internal Revenue Code of 1986 in the
18 taxable year ending in that fiscal year.

19 “(c) USE OF FUND.—The Secretary of Defense shall
20 use amounts in the Fund, without further specific author-
21 ization in law, to make grants to members of the Armed
22 Forces who are serving in, or have served in, Iraq or Af-
23 ghanistan to assist the families of such members.

24 “(d) GRANT CRITERIA.—The Secretary of Defense
25 shall prescribe the criteria under which grant applications

1 will be solicited and grants will be made and the purposes
2 for which grants may be used.”.

3 (b) CLERICAL AMENDMENT.—The table of sections
4 at the beginning of such subchapter is amended by insert-
5 ing after the item relating to section 1781b the following
6 new item:

“1781c. National Military Family Relief Fund to assist military families.”.

7 **SEC. 2. DESIGNATION OF INCOME TAX PAYMENTS TO NA-**
8 **TIONAL MILITARY FAMILY RELIEF FUND.**

9 (a) IN GENERAL.—Subchapter A of chapter 61 of the
10 Internal Revenue Code of 1986 (relating to information
11 and returns) is amended by adding at the end the fol-
12 lowing new part:

13 **“PART IX—DESIGNATION OF INCOME TAX PAY-**
14 **MENTS TO NATIONAL MILITARY FAMILY RE-**
15 **LIEF FUND**

“Sec. 6098. Designation to National Military Family Relief Fund.

16 **“SEC. 6098. DESIGNATION TO NATIONAL MILITARY FAMILY**
17 **RELIEF FUND.**

18 “(a) IN GENERAL.—Every individual (other than a
19 nonresident alien), with respect to each taxpayer’s return
20 for the taxable year of the tax imposed by chapter 1—

21 “(1) whose adjusted income tax liability for the
22 taxable year is \$1 or more may designate that a
23 specified portion (not less than \$1) of any overpay-
24 ment of tax shall be paid over to, and

1 “(2) in addition to any payment of income tax
2 liability, may make a contribution of an additional
3 amount which shall be paid over to,
4 the National Military Family Relief Fund, established
5 under section 1781c of title 10, United States Code.

6 “(b) ADJUSTED INCOME TAX LIABILITY.—For pur-
7 poses of subsection (a), the term ‘adjusted income tax li-
8 ability’ means, for any individual for any taxable year, the
9 excess (if any) of—

10 “(1) the income tax liability (as defined in sec-
11 tion 6096(b)) of the individual for the taxable year,
12 over

13 “(2) any amount designated by the individual
14 (and, in the case of a joint return, any amount des-
15 ignated by the individual’s spouse) under section
16 6096(a) for such taxable year.

17 “(c) MANNER AND TIME OF DESIGNATION AND CON-
18 TRIBUTION.—A designation and contribution under sub-
19 section (a) may be made with respect to any taxable
20 year—

21 “(1) at the time of filing the return of the tax
22 imposed by chapter 1 for such taxable year, or

23 “(2) at any other time (after the time of filing
24 the return of the tax imposed by chapter 1 for such

1 taxable year) specified in regulations prescribed by
 2 the Secretary.

3 Such designation shall be made in such manner as the
 4 Secretary prescribes by regulations except that, if such
 5 designation is made at the time of filing the return of the
 6 tax imposed by chapter 1 for such taxable year, such des-
 7 ignation shall be made either on the first page of the re-
 8 turn or on the page bearing the taxpayer's signature.

9 “(d) OVERPAYMENTS TREATED AS REFUNDED.—
 10 For purposes of this title, any portion of an overpayment
 11 of tax designated under subsection (a) shall be treated
 12 as—

13 “(1) being refunded to the taxpayer as of the
 14 last date prescribed for filing the return of tax im-
 15 posed by chapter 1 (determined without regard to
 16 extensions) or, if later, the date the return is filed,
 17 and

18 “(2) a contribution made by such taxpayer on
 19 such date to the United States.”.

20 (b) CLERICAL AMENDMENT.—The table of parts for
 21 subchapter A of chapter 61 of such Code is amended by
 22 adding at the end the following new item:

“PART IX—DESIGNATION OF INCOME TAX PAYMENTS TO NATIONAL
 MILITARY FAMILY RELIEF FUND

“Sec. 6098. Designation to National Military Family Relief Fund.”.

1 (c) EFFECTIVE DATE.—The amendments 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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