

112TH CONGRESS
2D SESSION

H. R. 5903

To amend the Internal Revenue Code of 1986 to treat recipients of the Korea Defense Service Medal as war veterans for purposes of determining whether contributions to posts and organizations of war veterans are charitable contributions.

IN THE HOUSE OF REPRESENTATIVES

JUNE 6, 2012

Mr. SAM JOHNSON of Texas introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to treat recipients of the Korea Defense Service Medal as war veterans for purposes of determining whether contributions to posts and organizations of war veterans are charitable contributions.

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. TREATMENT OF KOREA DEFENSE SERVICE**
2 **MEDAL RECIPIENTS AS WAR VETERANS FOR**
3 **PURPOSES OF DETERMINING DEDUCTIBILITY**
4 **OF CONTRIBUTIONS TO WAR VETERAN ORGA-**
5 **NIZATIONS.**

6 (a) IN GENERAL.—Paragraph (3) of section 170(c)
7 of the Internal Revenue Code of 1986 is amended by add-
8 ing at the end the following new flush sentence:

9 “For purposes of this paragraph and section
10 2522(a)(4), any recipient of the Korea Defense
11 Service Medal under section 3756, 6258, or 8756 of
12 title 10, United States Code, shall be treated as a
13 war veteran.”.

14 (b) EFFECTIVE DATE.—

15 (1) IN GENERAL.—Except as provided in para-
16 graph (2), the amendment made by this section shall
17 apply to taxable years beginning after the date of
18 the enactment of this Act.

19 (2) APPLICATION OF GIFT TAX.—To the extent
20 that such amendment relates to section 2522(a)(4)
21 of the Internal Revenue Code of 1986, such amend-
22 ment shall apply to gifts made after the date of the
23 enactment of this Act.

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