

113TH CONGRESS
1ST SESSION

H. R. 2755

To amend the Internal Revenue Code of 1986 to exclude from gross income the administratively uncontrollable overtime of Border Patrol agents.

IN THE HOUSE OF REPRESENTATIVES

JULY 19, 2013

Mr. GALLEGO (for himself, Mr. VEASEY, and Mr. VELA) 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 exclude from gross income the administratively uncontrollable overtime of Border Patrol agents.

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 “Border Security Tax
5 Relief Act of 2013”.

6 **SEC. 2. ADMINISTRATIVELY UNCONTROLLABLE OVERTIME**
7 **PAY OF BORDER PATROL AGENTS.**

8 (a) IN GENERAL.—Part III of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 is amended
10 by inserting before section 140 the following new section:

1 **“SEC. 139E. ADMINISTRATIVELY UNCONTROLLABLE OVER-**
 2 **TIME PAY OF BORDER PATROL AGENTS.**

3 “(a) IN GENERAL.—Gross income does not include
 4 compensation received for service as a Border Patrol agent
 5 to the extent such compensation represents administra-
 6 tively uncontrollable overtime pay.

7 “(b) ADMINISTRATIVELY UNCONTROLLABLE OVER-
 8 TIME PAY.—For purposes of this section, the term ‘ad-
 9 ministratively uncontrollable overtime pay’ means pre-
 10 mium pay under section 5545(c)(2) of title 5, United
 11 States Code.

12 “(c) APPLICATION OF SECTION.—Subsection (a)
 13 shall only apply to compensation received for the tax-
 14 payer’s first taxable year beginning after the date of the
 15 enactment of this section.”.

16 (b) NOT SUBJECT TO WAGE WITHHOLDING.—Sub-
 17 section (a) of section 3401 of such Code is amended by
 18 striking “or” at the end of paragraph (22), by striking
 19 the period at the end of paragraph (23) and inserting “;
 20 and”, and by inserting after paragraph (23) the following
 21 new paragraph:

22 “(24) for any administratively uncontrollable
 23 overtime pay (as defined in section 139E(b)), if at
 24 the time of such payment it is reasonable to believe
 25 that the employee will be able to exclude such pay-
 26 ment from income under section 139E(a).”.

1 (c) ELECTION TO TREAT AS INCLUDED IN GROSS IN-
 2 COME FOR PURPOSES OF EARNED INCOME TAX CRED-
 3 IT.—Subparagraph (B) of section 32(c)(2) of such Code
 4 is amended by striking “and” at the end of clause (v),
 5 by striking the period at the end of clause (vi) and insert-
 6 ing “, and”, and by adding at the end the following new
 7 clause:

8 “(vii) a taxpayer may elect to treat
 9 amounts excluded from gross income by
 10 reason of section 139E as earned income.”.

11 (d) CLERICAL AMENDMENT.—The table of sections
 12 for part III of subchapter B of chapter 1 of such Code
 13 is amended by inserting before the item relating to section
 14 140 the following new item:

“Sec. 139E. Administratively uncontrollable overtime of border patrol agents.”.

15 (e) EFFECTIVE DATE.—The amendments made by
 16 this section shall apply to taxable years beginning after
 17 the date of the enactment of this Act.

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