

116TH CONGRESS
2D SESSION

H. R. 8690

To direct the Secretary of Defense to compensate members of the Armed Forces for certain taxes deferred pursuant to Internal Revenue Service Notice 2020–65.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 27, 2020

Mr. HASTINGS introduced the following bill; which was referred to the Committee on Armed Services, and in addition to the Committee on Ways and Means, 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 direct the Secretary of Defense to compensate members of the Armed Forces for certain taxes deferred pursuant to Internal Revenue Service Notice 2020–65.

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 “Armed Forces De-
5 ferred Tax Relief Act”.

1 **SEC. 2. COMPENSATION OF MEMBERS OF THE ARMED**
2 **FORCES FOR CERTAIN TAXES DEFERRED**
3 **PURSUANT TO INTERNAL REVENUE SERVICE**
4 **NOTICE 2020–65.**

5 In the case of a member of the Armed Forces whose
6 taxes were deferred pursuant to Internal Revenue Service
7 Notice 2020–65, if such deferred taxes are withheld by
8 the Secretary of Defense during the period beginning on
9 January 1, 2021, and ending on April 30, 2021, the Sec-
10 retary shall (contemporaneous with such withholding)
11 make a payment to such member in an amount equal to
12 the deferred tax so withheld. Any payment under this sec-
13 tion shall be excluded from gross income of the member
14 and exempt from taxation under any provision of Federal
15 law.

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