

119TH CONGRESS
1ST SESSION

H. R. 823

To amend the Internal Revenue Code of 1986 to exempt servicemembers from the income tax.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2025

Mr. VAN DREW 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 exempt servicemembers from the income tax.

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 “Heroes’ Tax Exemp-
5 tion Act of 2025”.

6 **SEC. 2. EXEMPTION FROM INCOME TAX FOR**
7 **SERVICEMEMBERS.**

8 (a) IN GENERAL.—Part III of subchapter B of chap-
9 ter 1 of subtitle A of the Internal Revenue Code of 1986

1 is amended by inserting after section 139I the following
2 new section:

3 **“SEC. 139J. INCOME EARNED BY SERVICEMEMBERS.**

4 “Gross income shall not include any amount earned
5 by an active duty member of the Armed Forces.”.

6 (b) CLERICAL AMENDMENT.—The table of sections
7 for part III of subchapter B of chapter 1 of subtitle A
8 of such Code is amended by inserting after the item relat-
9 ing to section 139I the following new item:

“Sec. 139J. Income earned by servicemembers.”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to income earned after the second
12 October 1 occurring after date of the enactment of this
13 Act.

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