

111<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5353

To reduce the \$159.3 billion from the discretionary overseas contingency operations funds in the President's fiscal year 2011 budget for operations in Iraq, Afghanistan, and Pakistan (without preventing use of mandatory funds from the Department of Defense budget to execute the War on Terror), and amend the Internal Revenue Code of 1986 to provide individuals a "War is Making You Poor" tax credit against the savings attributable to the overseas contingency operations reduction.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 20, 2010

Mr. GRAYSON (for himself, Mr. KUCINICH, Ms. WOOLSEY, Mr. CONYERS, Ms. LEE of California, Mr. PAUL, and Mr. JONES) 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

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## A BILL

To reduce the \$159.3 billion from the discretionary overseas contingency operations funds in the President's fiscal year 2011 budget for operations in Iraq, Afghanistan, and Pakistan (without preventing use of mandatory funds from the Department of Defense budget to execute the War on Terror), and amend the Internal Revenue Code of 1986 to provide individuals a "War is Making You Poor" tax credit against the savings attributable to the overseas contingency operations reduction.

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 “War is Making You  
5 Poor Act”.

6 **SEC. 2. WAR ON TERROR TO BE FUNDED BY DEPARTMENT**  
7 **OF DEFENSE BUDGET.**

8       Of the amounts made available to the Department  
9 of Defense in any appropriations Act for fiscal year  
10 2011—

11           (1) such amounts for the base budget shall not  
12 exceed an amount equal to the \$548,919,000,000  
13 specified in the budget of the United States Govern-  
14 ment for fiscal year 2011, submitted by the Presi-  
15 dent under section 1105(a) of title 31, United States  
16 Code, and

17           (2) such amounts for overseas contingency op-  
18 erations in Iraq, Afghanistan, or Pakistan—

19                   (A) may not be made available in a sepa-  
20 rate discretionary account, and

21                   (B) shall be made available without taking  
22 into account the additional \$159,300,000,000  
23 specified for such operations in such budget.

1 **SEC. 3. WAR IS MAKING YOU POOR CREDIT.**

2 (a) IN GENERAL.—Subchapter B of chapter 65 is  
3 amended by adding at the end the following new section:

4 **“SEC. 6433. WAR IS MAKING YOU POOR CREDIT.**

5 “(a) IN GENERAL.—In the case of an eligible indi-  
6 vidual, there shall be allowed as a credit against the tax  
7 imposed by subtitle A for the first taxable year beginning  
8 in 2011 an amount equal to the net income tax liability  
9 of the taxpayer for the taxable year (determined without  
10 regard this section).

11 “(b) LIMITATION BASED ON MODIFIED ADJUSTED  
12 GROSS INCOME.—

13 “(1) IN GENERAL.—The amount which would  
14 (but for this subsection) be allowed as a credit under  
15 subsection (a) for the taxable year shall be reduced  
16 (but not below zero) by the amount which bears the  
17 same ratio to the amount which would be so allowed  
18 as—

19 “(A) the excess of—

20 “(i) the taxpayer’s modified adjusted  
21 gross income for such taxable year, over

22 “(ii) \$35,000 (\$70,000 in the case of  
23 a joint return), bears to

24 “(B) \$10,000 (\$20,000 in the case of a  
25 joint return).

1           “(2) MODIFIED ADJUSTED GROSS INCOME.—  
2           For purposes of this subsection, the term ‘modified  
3           adjusted gross income’ means the adjusted gross in-  
4           come of the taxpayer for the taxable year increased  
5           by any amount excluded from gross income under  
6           sections 911, 931, or 933.

7           “(c) RULES SIMILAR TO 2008 RECOVERY RE-  
8           BATES.—Rules similar to the rules of subsections (b), (c),  
9           and (e) through (h) of section 6428 shall apply for pur-  
10          poses of this section.”.

11          (b) CLERICAL AMENDMENT.—The table of sections  
12          for subchapter B of chapter 65 is amended by adding at  
13          the end the following new item:

          “Sec. 6433. War is making you poor credit.”.

14          (c) EFFECTIVE DATE.—The amendments made by  
15          this section shall take effect on the date of the enactment  
16          of this Act.

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