

115TH CONGRESS
2D SESSION

H. R. 5747

To amend the Internal Revenue Code of 1986 to exclude from gross income compensation of members of the Armed Forces assigned to special operations forces who serve in support of certain operations combating terrorism.

IN THE HOUSE OF REPRESENTATIVES

MAY 10, 2018

Mr. HUDSON (for himself, Mr. HOLDING, Mr. TAYLOR, Mr. CROWLEY, Ms. CASTOR of Florida, and Mr. PETERS) 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 compensation of members of the Armed Forces assigned to special operations forces who serve in support of certain operations combating terrorism.

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 “Special Operations
5 Forces Tax Cut Act of 2018”.

1 **SEC. 2. GROSS INCOME EXCLUSION FOR MEMBERS OF**
2 **ARMED FORCES COMBATING TERRORISM IN**
3 **AREAS NOT OTHERWISE DESIGNATED COM-**
4 **BAT ZONE.**

5 (a) **IN GENERAL.**—Section 112(c) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following new paragraph:

8 “(6) Service by any member of the Armed
9 Forces assigned to special operations forces which is
10 outside a combat zone and in support of an oper-
11 ation authorized under section 127e of title 10,
12 United States Code, shall be treated as service in a
13 combat zone.”.

14 (b) **CLERICAL AMENDMENT.**—The heading for sec-
15 tion 112(c) of such Code is amended by inserting “**AND**
16 **SPECIAL RULE**” after “**DEFINITIONS**”.

17 (c) **EFFECTIVE DATE.**—The amendments made by
18 this section shall apply to taxable years beginning after
19 December 31, 2017.

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