

118TH CONGRESS
2D SESSION

H. R. 9518

To amend the Internal Revenue Code of 1986 to exclude compensation received by deployed members of the Armed Forces from gross income for purposes of the income tax.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 10, 2024

Mr. DAVIDSON 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 compensation received by deployed members of the Armed Forces from gross income for purposes of 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 “Burden Relief for Ac-
5 tive-duty Vital Exemptions Act of 2024” or the “BRAVE
6 Act of 2024”.

1 **SEC. 2. AMOUNTS RECEIVED BY DEPLOYED MEMBERS OF**
2 **THE ARMED FORCES EXCLUDED FROM**
3 **GROSS INCOME.**

4 (a) IN GENERAL.—

5 (1) ENLISTED PERSONNEL COMPENSATION.—

6 Section 112(a)(1) of the Internal Revenue Code of
7 1986 is amended to read as follows:

8 “(1) was deployed, or”.

9 (2) COMMISSIONED OFFICER COMPENSATION.—

10 Section 112(b)(1) of such Code is amended to read
11 as follows:

12 “(1) was deployed, or”.

13 (b) DEFINITION OF DEPLOYMENT.—Section 112(c)
14 of such Code is amended by adding at the end the fol-
15 lowing new paragraph:

16 “(6) The term ‘deployed’ with respect to a
17 member of the Armed Forces of the United States
18 means that the member is deployed or in a deploy-
19 ment—

20 “(A) within the meaning of section 991(b)
21 of title 10 (including any definition of ‘deploy-
22 ment’ prescribed under paragraph (4) of such
23 section), and

24 “(B) outside of the United States.”.

25 (c) CONFORMING AMENDMENT.—

1 (1) The heading for section 112 of such Code
2 is amended by striking “**COMBAT ZONE**” and in-
3 sserting “**DEPLOYMENT**”.

4 (2) The table of sections for part III of sub-
5 chapter B of chapter 1 of such Code is amended by
6 striking “combat zone” and inserting “deployment”.

7 (d) REMOVAL OF DEADWOOD.—

8 (1) Section 112(a) of such Code is amended by
9 striking “With respect to service in the combat zone
10 designated for purposes of the Vietnam conflict,
11 paragraph (2) shall not apply to any month after
12 January 1978”.

13 (2) Section 112(b) of such Code is amended by
14 striking “With respect to service in the combat zone
15 designated for purposes of the Vietnam conflict,
16 paragraph (2) shall not apply to any month after
17 January 1978”.

18 (3) Section 112(d) of such Code is amended by
19 striking paragraph (3).

20 (e) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to amounts received after the date
22 of the enactment of this Act.

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