

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# S. 1083

To amend the Internal Revenue Code of 1986 to provide that veterans' allowances and benefits administered by the Secretary of Veterans Affairs are not included in gross income.

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## IN THE SENATE OF THE UNITED STATES

JUNE 8 (legislative day, JUNE 7), 1993

Mr. ROCKEFELLER (for himself, Mr. DECONCINI, Mr. GRAHAM, Mr. AKAKA, Mr. DASCHLE, Mr. CAMPBELL, and Mr. JEFFORDS) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that veterans' allowances and benefits administered by the Secretary of Veterans Affairs are not included in gross income.

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 "Veterans' Tax Fairness  
5       Act of 1993".

1 **SEC. 2. CLARIFICATION OF TREATMENT OF VETERANS'**  
2 **BENEFITS.**

3 (a) **IN GENERAL.**—Paragraph (1) of section 134(b)  
4 of the Internal Revenue Code of 1986 (relating to quali-  
5 fied military benefit) is amended by adding at the end  
6 thereof the following flush sentence:

7 “For purposes of this paragraph, the term ‘qualified  
8 military benefit’ includes any veterans’ allowance or  
9 benefit administered by the Secretary of Veterans  
10 Affairs.”.

11 (b) **LIMITATION ON MODIFICATIONS.**—Paragraph (3)  
12 of such section is amended—

13 (1) in subparagraph (A), by striking out “sub-  
14 paragraph (B)” and inserting in lieu thereof “sub-  
15 paragraphs (B) and (C)”; and

16 (2) by adding at the end the following:

17 “(C) **EXCEPTION FOR VETERANS BENE-**  
18 **FITS.**—Subparagraph (A) shall not apply to any  
19 veterans’ allowance or benefit administered by  
20 the Secretary of Veterans Affairs.”.

21 (c) **EFFECTIVE DATE.**—The amendments made by  
22 this section shall apply to taxable years beginning after  
23 December 31, 1984.

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