

110TH CONGRESS
2D SESSION

H. R. 5785

To amend the Internal Revenue Code of 1986 to provide a credit for providing volunteer service to military families through the America Supports You program of the Department of Defense.

IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 2008

Mr. HILL 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 provide a credit for providing volunteer service to military families through the America Supports You program of the Department of Defense.

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 “Homefront Heroes
5 Helping Frontline Families Tax Relief Act of 2008”.

1 **SEC. 2. CREDIT FOR VOLUNTEER SERVICE TO MILITARY**
2 **FAMILIES THROUGH AMERICA SUPPORTS**
3 **YOU PROGRAM.**

4 (a) IN GENERAL.—Subpart A of part IV of sub-
5 chapter A of chapter 1 of the Internal Revenue Code of
6 1986 (relating to nonrefundable personal credits) is
7 amended by inserting after section 25D the following new
8 section:

9 **“SEC. 25E. VOLUNTEER SERVICE TO MILITARY FAMILIES**
10 **THROUGH AMERICA SUPPORTS YOU PRO-**
11 **GRAM.**

12 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
13 dividual, there shall be allowed as a credit against the tax
14 imposed by this chapter for the taxable year an amount
15 equal to the sum of the qualified service amounts with re-
16 spect to qualified service performed during the taxable
17 year by the taxpayer, his spouse, and his dependents (as
18 defined in section 152, determined without regard to sub-
19 sections (b)(1), (b)(2), and (d)(1)(B) thereof).

20 “(b) LIMITATION.—The amount allowed as a credit
21 under subsection (a) for a taxable year shall not exceed
22 \$500.

23 “(c) QUALIFIED SERVICE AMOUNT.—For purposes
24 of subsection (a), the term ‘qualified service amount’
25 means, with respect to an hour (or portion thereof) of
26 qualified service, the minimum wage required under sec-

1 tion 6(a) of the Fair Labor Standards Act of 1938 (29
2 U.S.C. 206(a)) as in effect on the date of such service.

3 “(d) QUALIFIED SERVICE.—For purposes of sub-
4 section (a)—

5 “(1) IN GENERAL.—The term ‘qualified service’
6 means service meeting the requirements of para-
7 graph (2) which is provided through an organiza-
8 tion—

9 “(A) described in section 501(c)(3) and ex-
10 empt from tax under section 501(a), and

11 “(B) which is approved by the Secretary of
12 Defense to participate in the America Supports
13 You program of the Department of Defense.

14 “(2) SERVICE REQUIREMENTS.—Service meets
15 the requirements of this paragraph if the service—

16 “(A) is provided on a volunteer basis,

17 “(B) is for not less than 10 hours per
18 week in not less than 4 weeks of the taxable
19 year, and

20 “(C) is directly involved with the mission
21 of the America Supports You program of help-
22 ing military families.

23 “(3) CERTIFICATION REQUIREMENT.—Service
24 shall not be taken into account under this section
25 unless the organization through which such service

1 is performed certifies the date of such service and
2 that such service meets the requirements of para-
3 graph (2).

4 “(e) INFLATION ADJUSTMENT.—

5 “(1) IN GENERAL.—In the case of any taxable
6 year beginning in a calendar year after 2008, the
7 \$500 amount in subsection (b) shall be increased by
8 such amount multiplied by the percentage change (if
9 any) from the minimum wage on January 1, 2008,
10 to the minimum wage on the last day of the pre-
11 ceding taxable year.

12 “(2) MINIMUM WAGE.—For purposes of para-
13 graph (1), the term ‘minimum wage’ means the min-
14 imum wage required under section 6(a) of the Fair
15 Labor Standards Act of 1938 (29 U.S.C. 206(a)).

16 “(3) ROUNDING.—If any amount as adjusted
17 under paragraph (1) is not a multiple of \$10, such
18 amount shall be rounded to the nearest multiple of
19 \$10.

20 “(f) REGULATIONS.—The Secretary shall prescribe
21 such regulations as may be necessary or appropriate to
22 carry out this section.”.

23 (b) CLERICAL AMENDMENT.—The table of sections
24 for subpart A of part IV of subchapter A of chapter 1

1 of such Code is amended by inserting after the items relat-
2 ing to section 25D the following new item:

“Sec. 25E. Volunteer service to military families through America Supports
You program.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to service performed in taxable
5 years beginning after December 31, 2007.

○