

.....
(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to exclude from gross income compensation received in connection with inactive-duty training.

IN THE HOUSE OF REPRESENTATIVES

Mr. BARR introduced the following bill; which was referred to the Committee
on _____

A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income compensation received in connection with inactive-duty training.

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 “No Tax on Drill Pay
5 Act”.

1 **SEC. 2. EXCLUSION FROM GROSS INCOME OF INACTIVE-**
2 **DUTY TRAINING COMPENSATION.**

3 (a) **IN GENERAL.**—Section 134(b) of the Internal
4 Revenue Code of 1986 is amended by adding at the end
5 the following new paragraph:

6 “(7) **INACTIVE-DUTY TRAINING COMPENSA-**
7 **TION.**—The term ‘qualified military benefit’ includes
8 any compensation received in connection with inac-
9 tive-duty training (as defined in section 101(d)(7) of
10 title 10, United States Code, as in effect at the time
11 of the receipt of such compensation).”.

12 (b) **CONFORMING AMENDMENT.**—Section
13 134(b)(3)(A) of such Code is amended by striking “para-
14 graphs (4) and (5)” and inserting “paragraphs (4), (5),
15 and (7)”.

16 (c) **EFFECTIVE DATE.**—The amendments made by
17 this section shall apply to compensation received after the
18 date of the enactment of this Act.