

AMENDMENT TO RULES COMMITTEE PRINT 118-

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OFFERED BY MR. HORSFORD OF NEVADA

In subtitle C of title XVIII of division A, add at the end the following:

1 SEC. 1859. EXPANSION OF COMBAT ZONE COMPENSATION
2 EXCLUSION.

3 (a) **IN GENERAL.**—Section 112 of the Internal Rev-
4 enue Code of 1986 is amended in subsections (a) and (b)
5 by inserting “including the operation of a remotely piloted
6 aircraft when such aircraft is in a combat zone and the
7 provision of intelligence, targeting, or command and con-
8 trol that is certified by the Secretary of Defense to be in
9 direct support of such operation,” after “served in a com-
10 bat zone,” in both places such term appears.

11 (b) **EFFECTIVE DATE.**—The amendments made by
12 this section shall apply with respect to compensation re-
13 ceived in taxable years ending after the date of the enact-
14 ment of this section for periods of active service after such
15 date.

