

AMENDMENT TO
RULES COMMITTEE PRINT 118-11
OFFERED BY MR. WOMACK OF ARKANSAS

At the end of title XII, add the following:

1 **SEC. 1204. EXCLUSION FROM GROSS INCOME OF THE BASIC**
2 **NEEDS ALLOWANCE OF MEMBERS OF THE**
3 **ARMED FORCES.**

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

7 “(7) BASIC NEEDS ALLOWANCE.—The term
8 ‘qualified military benefit’ includes the basic needs
9 allowance under section 402b of title 37, United
10 States Code (as in effect at the time of the provision
11 of such allowance).”.

12 (b) CONFORMING AMENDMENT.—Section 134(b)(3)
13 of such Code is amended by striking “as provided in sub-
14 paragraphs (B) and (C) and paragraphs (4) and (5)” and
15 inserting “as otherwise provided in this subsection”.

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

