

1 HOUSE RESOLUTION

2 WHEREAS, Millions of men and women in the Armed Forces
3 volunteer to serve our country, take an oath to defend the
4 Constitution of the United States, and risk making the
5 ultimate sacrifice to defend the freedoms enjoyed by their
6 fellow Americans; and

7 WHEREAS, A large number of these soldiers live on modest
8 financial means; and

9 WHEREAS, In 2002, during the 107th Congress, the United
10 States Senate Finance Committee and then the full Senate
11 passed a bill co-authored by U.S. Senator Chuck Grassley
12 (R-Iowa) to improve tax equity for members of the military;
13 and

14 WHEREAS, The bill underwent changes in the U.S. House of
15 Representatives and never received approval before Congress
16 adjourned for the year; and

17 WHEREAS, Congress is once again considering tax-equity
18 legislation, and versions of the Armed Forces Tax Fairness
19 Act of 2003 have been approved by both the U.S. House and
20 U.S. Senate; and

21 WHEREAS, The Armed Forces Tax Fairness Act of 2003 would
22 extend deadlines for filing tax returns or making tax
23 payments for individuals who become involved in military
24 actions, operations, or hostilities against an enemy of the
25 United States; and

26 WHEREAS, If a member of the Armed Forces dies on active
27 duty, the federal government pays the surviving spouse a
28 death benefit of \$6,000 but only half of this benefit is now
29 excluded from taxable income; and

30 WHEREAS, The Armed Forces Tax Fairness Act of 2003 would

1 fully exempt death gratuity payments received by families of
2 deceased members of the military from being included in
3 taxable income; and

4 WHEREAS, Many National Guard members and reservists
5 travel for weekend drills and spend their own money for
6 travel and lodging; and

7 WHEREAS, These expenses are generally non-deductible for
8 one of two reasons: either the reservist is part of the 75
9 percent of the population that does not itemize, or the
10 expenses do not exceed two percent of the reservist's
11 adjusted gross income; and

12 WHEREAS, The Armed Forces Tax Fairness Act of 2003 would
13 create a tax deduction of up to \$500 for unreimbursed travel
14 expenses by reservists; and

15 WHEREAS, In 1997, Congress changed the tax code to
16 exclude gains from the sale of a person's home from the
17 capital gains tax, below certain thresholds, and thus, under
18 present law, in order to qualify for an exclusion of capital
19 gains on a home, uniformed service members must have owned
20 and used a home as a principal residence for at least two of
21 five years ending on the date of sale; and

22 WHEREAS, The Armed Forces Tax Fairness Act of 2003 would
23 suspend this requirement; and

24 WHEREAS, The Armed Forces Tax Fairness Act of 2003 is
25 especially important as the nation engages in military
26 conflict abroad involving both enlisted members of the
27 military and reservists; therefore, be it

28 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE
29 NINETY-THIRD GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that
30 the members of the Illinois House of Representatives
31 respectfully request that the members of the United States

1 House of Representatives and United States Senate work for
2 consensus on the Armed Forces Tax Fairness Act of 2003; and
3 be it further

4 RESOLVED, That a suitable copy of this resolution be
5 presented to each member of the Illinois Congressional
6 delegation, the Speaker of the United States House of
7 Representatives, the Majority Leader of the United States
8 Senate, and the President of the United States.