

118TH CONGRESS  
1ST SESSION

# H. R. 1732

To amend the Internal Revenue Code of 1986 to exclude from gross income the basic needs allowance of members of the Armed Forces.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2023

Mr. WOMACK (for himself, Mr. KILDEE, Mr. WENSTRUP, Mr. LAMBORN, Mr. WITTMAN, and Mr. GAETZ) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income the basic needs allowance of members of the Armed Forces.

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 “BNA Fairness Act”.

1 **SEC. 2. 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.

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