

117TH CONGRESS  
1ST SESSION

# H. R. 3739

To amend the Combat-Injured Veterans Tax Fairness Act of 2016 to apply to members of the Coast Guard when the Coast Guard is not operating as a service in the Department of the Navy.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 4, 2021

Mr. VELA (for himself and Mr. BACON) introduced the following bill; which was referred to the Committee on Transportation and Infrastructure, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Combat-Injured Veterans Tax Fairness Act of 2016 to apply to members of the Coast Guard when the Coast Guard is not operating as a service in the Department of the Navy.

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 “Coast Guard Combat-  
5 Injured Tax Fairness Act”.

1 **SEC. 2. RESTORATION OF AMOUNTS IMPROPERLY WITH-**  
2 **HELD FOR TAX PURPOSES FROM SEVERANCE**  
3 **PAYMENTS TO VETERANS OF THE COAST**  
4 **GUARD WITH COMBAT-RELATED INJURIES.**

5 (a) APPLICATION TO MEMBERS OF THE COAST  
6 GUARD WHEN THE COAST GUARD IS NOT OPERATING  
7 AS A SERVICE IN THE DEPARTMENT OF THE NAVY.—The  
8 Combat-Injured Veterans Tax Fairness Act of 2016 (Pub-  
9 lic Law 114–292; 10 U.S.C. 1212 note) is amended—

10 (1) in section 3(a), in the matter preceding  
11 paragraph (1), by inserting “(or the Secretary of  
12 Homeland Security, with respect to the Coast Guard  
13 when it is not operating as a service in the Depart-  
14 ment of the Navy)” after “the Secretary of De-  
15 fense”; and

16 (2) in section 4—

17 (A) in the heading, by inserting “**AND**  
18 **SECRETARY OF HOMELAND SECURITY**”  
19 after “**SECRETARY OF DEFENSE**”;

20 (B) by inserting “or the Secretary of  
21 Homeland Security” after “The Secretary of  
22 Defense”; and

23 (C) by striking “made by the Secretary”  
24 and inserting “made by that Secretary”.

1 (b) DEADLINES.—The Secretary of Homeland Secu-  
2 rity shall carry out the amendments made by subsection

3 (a)—

4 (1) in paragraph (1), not later than one year  
5 after the date of the enactment of this Act; and

6 (2) in paragraph (2), on and after the date of  
7 the enactment of this Act.

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