

ESTIMATED BUDGET EFFECTS OF H.R. 3365,  
THE "MILITARY FAMILY TAX RELIEF ACT OF 2003,"  
AS PASSED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE

Fiscal Years 2004 - 2013

[Millions of Dollars]

Provision	Effective	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2004-08	2004-13
<b>Provisions to Improve Tax Equity for Military Personnel</b>													
1. Exclusion of gain on sale of a principal residence by a member of the uniformed and foreign services .....	soea 5/6/97	-68	-14	-14	-15	-15	-16	-17	-17	-18	-18	-127	-212
2. Treatment of death gratuities payable with respect to deceased members of the armed forces:													
a. Increase the death gratuity benefit for members of the armed forces to \$12,000 (outlays) [1].....	doo/a 9/11/01	-33	-9	-9	-9	-9	-8	-8	-8	-8	-8	-70	-112
b. Exclusion from gross income of certain death gratuity payments .....	doa 9/10/01	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-6	-10
3. Exclusion for amounts received under Department of Defense Homeowners Assistance Program .....	pma DOE	[2]	-2	-2	-2	-2	-2	-2	-2	-2	-2	-8	-19
4. Expansion of combat zone filing rules to contingency operations .....	[3]	-9	[2]	[2]	[2]	-1	-1	-1	-1	-1	-1	-11	-13
5. Modification of membership requirement for exemption from tax for certain veterans' organizations .....	tyba DOE	[2]	-1	-1	-2	-2	-2	-2	-2	-2	-2	-8	-17
6. Clarification of treatment of certain dependent care assistance programs provided to members of the uniformed services of the United States .....	tyba 12/31/02	----- No Revenue Effect -----											
7. Treatment of service academy appointments as scholarships for purposes of qualified tuition programs and Coverdell Education Savings Accounts .....	tyba 12/31/02	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1	-2
8. Suspension of tax-exempt status of terrorist organizations.....	dmbo/a DOE	----- Negligible Revenue Effect -----											
9. Above-the-line deduction for overnight travel expenses (not exceeding per diem levels) of National Guard and reserve members traveling more than 100 miles from home .....	apoia 12/31/02	-90	-77	-78	-80	-82	-84	-87	-89	-91	-93	-407	-851
10. Tax relief and assistance for families of astronauts who lose their lives in the line of duty .....	[4]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
<b>Total of Provisions to Improve Tax Equity for Military Personnel .....</b>		<b>-202</b>	<b>-104</b>	<b>-105</b>	<b>-109</b>	<b>-112</b>	<b>-114</b>	<b>-118</b>	<b>-120</b>	<b>-123</b>	<b>-125</b>	<b>-638</b>	<b>-1,236</b>

Provision	Effective	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2004-08	2004-13
<b>Extension of Customs User Fees</b>													
1. Passenger and conveyance processing fee (through 3/1/05) [5] .....	DOE	75	206	---	---	---	---	---	---	---	---	281	281
2. Merchandise processing fee (through 3/1/05) [5] .....	DOE	545	480	---	---	---	---	---	---	---	---	1,025	1,025
<b>Total of Extension of Customs User Fees .....</b>		<b>619</b>	<b>686</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,305</b>	<b>1,305</b>
<b>NET TOTAL .....</b>		<b>417</b>	<b>582</b>	<b>-105</b>	<b>-109</b>	<b>-112</b>	<b>-114</b>	<b>-118</b>	<b>-120</b>	<b>-123</b>	<b>-125</b>	<b>667</b>	<b>69</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

apoia = amounts paid or incurred after  
DOE = date of enactment

dmbo/a = designations made before, on, or after

doa = deaths occurring after  
doo/a = deaths occurring on or after  
DOE = date of enactment

pma = payments made after  
soea = sales or exchanges after  
tyba = taxable years beginning after

[1] Estimated outlay effects provided by the Congressional Budget Office.

[2] Loss of less than \$500,000.

[3] The provision applies to any period for performing an act which has not expired before the date of enactment.

[4] Generally effective for qualified individuals whose lives are lost in the line of duty after December 31, 2002.

[5] Estimate is subject to review by the Congressional Budget Office.