

**ESTIMATED REVENUE EFFECTS OF
THE "ARMED FORCES TAX FAIRNESS ACT OF 2003,"
SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON MARCH 19, 2003**

Fiscal Years 2003 - 2013

[Millions of Dollars]

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2003-08	2003-13
Improving Tax Equity for Military Personnel														
1. Exclusion of gain on sale of a principal residence by a member of the uniformed services.....	soea 5/6/97	-64	-13	-14	-14	-15	-15	-16	-16	-17	-18	-18	-136	-221
2. Exclusion from gross income of certain death gratuity payments	doa 9/10/01	-1	-1	-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	[1]	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-11	-22
4. Expansion of combat zone filing rules to contingency operations	[2]	-9	[1]	[1]	[1]	[1]	-1	-1	-1	-1	-1	-1	-11	-14
5. Modification of membership requirement for exemption from tax for certain veterans' organizations	tyba DOE	-1	-1	-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	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-2
8. Above-the-line deduction of up to \$1,500 for overnight travel expenses of National Guard and reserve members traveling more than 100 miles from home	apoia 12/31/02	-10	-52	-52	-53	-53	-54	-54	-55	-55	-56	-56	-272	-549
9. No impact on Social Security Trust Funds	DOE	----- No Revenue Effect -----												
NET TOTAL		-85	-69	-70	-71	-73	-75	-76	-77	-78	-80	-80	-445	-835

Joint Committee on Taxation

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

Legend for "Effective" column:

apoia = amounts paid or incurred after
doa = deaths occurring after
DOE = date of enactment

pma = payments made after
soea = sales or exchanges after

tyba = taxable years beginning after
30da = 30 days after
90da = 90 days after

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