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119TH CONGRESS
1ST SESSION

H. R. 2279

To amend the Internal Revenue Code of 1986 to increase the amount excluded from gross income for qualified payments to individuals providing volunteer firefighting or emergency medical services, and to clarify that payments under length of service award programs are qualified payments.

IN THE HOUSE OF REPRESENTATIVES

MARCH 21, 2025

Ms. TENNEY (for herself, Mr. LAWLER, Ms. GILLEN, Mr. SUOZZI, and Mr. GARBARINO) 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 increase the amount excluded from gross income for qualified payments to individuals providing volunteer firefighting or emergency medical services, and to clarify that payments under length of service award programs are qualified payments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘No Tax on Length of Service Award Programs Act’’ or the ‘‘No Tax on LOSAP Act’’.

SEC. 2. QUALIFIED PAYMENT EXCLUSION AMOUNT INCREASED.

(a) IN GENERAL.—Section 139B(c)(2)(B) of the Internal Revenue Code of 1986 is amended by striking "$50" and inserting "$1,000".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to amounts awarded after the date of the enactment of this Act.

SEC. 3. CLARIFICATION THAT LENGTH OF SERVICE AWARDS ARE INCLUDED IN THE QUALIFIED PAYMENT DEFINITION.

(a) CLARIFICATION.—Section 139B(c)(2)(A) of such Code is amended by inserting ", and including payments under any length of service award program" after "'(whether reimbursement or otherwise)'".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to amounts awarded after the date of the enactment of this Act.

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