

119TH CONGRESS
1ST SESSION

H. R. 2670

To amend the Internal Revenue Code of 1986 to provide that regular compensation received for active service by a member of the Armed Forces shall not be subject to income taxes, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 7, 2025

Mrs. BIGGS of South Carolina introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that regular compensation received for active service by a member of the Armed Forces shall not be subject to income taxes, and for other purposes.

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 “Fortifying Income by
5 Giving our Heroes Their Earned-Tax Relief Act of 2025”
6 or the “FIGHTER Act of 2025”.

1 **SEC. 2. EXCLUSION FROM GROSS INCOME OF REGULAR**
 2 **COMPENSATION RECEIVED BY MEMBERS OF**
 3 **THE ARMED FORCES.**

4 (a) IN GENERAL.—Part III of subchapter B of chap-
 5 ter 1 of the Internal Revenue Code of 1986 is amended
 6 by inserting after section 139I the following new section:

7 **“SEC. 139J. REGULAR COMPENSATION RECEIVED BY MEM-**
 8 **BERS OF THE ARMED FORCES.**

9 “(a) IN GENERAL.—Gross income shall not include
 10 regular compensation received by an individual for active
 11 service as a member of the Armed Forces.

12 “(b) EXCEPTION.—This section shall not apply to
 13 any compensation if the individual receiving such com-
 14 pensation served as a Member of Congress at any time
 15 during the 10-year period ending on the date that such
 16 individual received such compensation.

17 “(c) DEFINITIONS.—For purposes of this section—

18 “(1) ACTIVE SERVICE.—The term ‘active serv-
 19 ice’ has the meaning given that term under section
 20 101 of title 37, United States Code.

21 “(2) MEMBER OF CONGRESS.—The term ‘Mem-
 22 ber of Congress’ means a Senator or Representative
 23 in, or Delegate or Resident Commissioner to, the
 24 Congress.

25 “(3) REGULAR COMPENSATION.—The term
 26 ‘regular compensation’ has the meaning given that

1 term under section 101 of title 37, United States
2 Code.

3 “(d) REGULATIONS.—The Secretary shall prescribe
4 such regulations or other guidance as may be necessary
5 or appropriate to carry out the purposes of this section.”.

6 (b) WITHHOLDING.—The Secretary of the Treasury
7 (or the Secretary’s delegate) shall modify the tables and
8 procedures prescribed under section 3402(a) of the Inter-
9 nal Revenue Code of 1986 to take into account amounts
10 excludable from gross income under section 139J of such
11 Code (as added by this Act).

12 (c) CLERICAL AMENDMENT.—The table of sections
13 for part III of subchapter B of chapter 1 of such Code
14 is amended by inserting after the item relating to section
15 139I the following new item:

“Sec. 139J. Regular compensation received by members of the Armed Forces.”.

16 (d) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to taxable years beginning after
18 December 31, 2024.

19 **SEC. 3. GOVERNMENT EFFICIENCY SAVINGS AND EXPENDI-**
20 **TURE REDUCTIONS.**

21 The United States DOGE Service (commonly re-
22 ferred to as the “Department of Government Efficiency”
23 or “DOGE”) shall implement cost-saving initiatives that
24 reduce Federal expenditures by an amount that is at least

- 1 equal to the reduction in Federal revenues that occurs by
- 2 reason of the amendments made by section 2.

