

119TH CONGRESS  
1ST SESSION

# H. R. 3515

To amend the Internal Revenue Code of 1986 to exclude military bonuses from gross income.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 20, 2025

Mrs. KIGGANS of Virginia (for herself and Mr. BISHOP) 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 exclude military bonuses from gross income.

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. EXCLUSION OF MILITARY BONUSES.**

4 (a) IN GENERAL.—Subsection (a) of section 134 of  
5 the Internal Revenue Code of 1986 is amended by striking  
6 “any qualified military benefit” and inserting “any bonus  
7 paid to a member of the uniformed services under chapter  
8 5 of title 37, United States Code, or any qualified military  
9 benefit”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2024.

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