

119TH CONGRESS  
1ST SESSION

# H. R. 6912

To amend the Internal Revenue Code of 1986 to exclude certain combat zone compensation of certain servicemembers relating to remotely piloted aircraft from gross income.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 19, 2025

Mr. HORSFORD (for himself and Ms. LEGER FERNANDEZ) 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 certain combat zone compensation of certain servicemembers relating to remotely piloted aircraft 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. SHORT TITLE.**

4 This Act may be cited as the “Remotely Piloted Air-  
5 craft Crews Tax Relief Act”.

1 **SEC. 2. EXPANSION OF COMBAT ZONE COMPENSATION EX-**  
2 **CLUSION.**

3 (a) **IN GENERAL.**—Section 112 of the Internal Rev-  
4 enue Code of 1986 is amended in subsections (a) and (b)  
5 by inserting “including the operation of a remotely piloted  
6 aircraft when such aircraft is in a combat zone and the  
7 provision of intelligence, targeting, or command and con-  
8 trol that is certified by the Secretary of Defense to be in  
9 direct support of such operation,” after “served in a com-  
10 bat zone,” both places such term appears.

11 (b) **EFFECTIVE DATE.**—The amendments made by  
12 this section shall apply with respect to compensation re-  
13 ceived in taxable years ending after the date of the enact-  
14 ment of this section for periods of active service after such  
15 date.

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