The New York City Council

City Hall
New York, NY 10007

Legislation Details (With Text)

File #:	Res 0840-2003	**Version:** *	**Name:**	Amend the Internal Revenue Code to extend the exemption from taxation.
Type:	Resolution		**Status:**	Filed
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On agenda:	4/30/2003			
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Title: Resolution calling upon Congress and the President to amend the Internal Revenue Code to extend the exemption from taxation currently provided to the wages of soldiers serving in combat zones to include income earned by their spouses during the period that the soldier is serving in the combat zone.

Sponsors:

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Attachments:

Date	Ver.	Action By	Action	Result
4/30/2003	*	City Council	Introduced by Council	
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12/31/2003	*	City Council	Filed (End of Session)	

Res. No. 840

Resolution calling upon Congress and the President to amend the Internal Revenue Code to extend the exemption from taxation currently provided to the wages of soldiers serving in combat zones to include income earned by their spouses during the period that the soldier is serving in the combat zone.

By Council Members Nelson, Avella, Clarke, Comrie, Fidler, Jackson, Jennings, Katz, Martinez, McMahon, Monserrate, Seabrook and Weprin

Whereas, Currently, military pay earned by enlisted personnel in the United States Armed Forces who are serving in a "combat zone" is not subject to income tax, and pay earned by Commissioned Officers is exempt from taxation up to a certain level, in accordance with an exemption contained in the Federal Internal Revenue Code; and

Whereas, Because this exemption removes this compensation from the definition of "gross income," this exemption also affords our soldiers serving in combat zones an exemption from State and Local income taxes; and

Whereas, As of the end of March, there have been 380 Army reservists, 130 Naval reservists, and 597 Marine reservists called up, for a total of 1107 reservists mobilized for military service from New York City, according to New York's United States Senator, Charles Schumer; and

Whereas, According to the Senator, men and women currently serving in the military are more likely to be married with children, older and to have left the private sector to serve their country, thus making their financial sacrifice and that of their families greater than in previous times of war; and

Whereas, In many cases, according to Senator Schumer, the soldier's spouse is faced with an enormous financial burden, especially in the case of spouses of reservists, who have often left more lucrative private sector jobs to serve in combat; and

Whereas, the Senator estimates that by exempting the wages of combatants' spouses from income taxes, each family could realize a benefit of approximately $600 for each month that the soldier is serving in combat; and

Whereas, These spouses, whose support in many cases makes it possible for the soldiers themselves to serve our nation, deserve not just the emotional but also the financial support of the rest of the nation, which such an expanded tax exemption would provide; now therefore, be it

Resolved, That the Council of the City of New York calls upon Congress and the President to amend the Internal Revenue Code to extend the exemption from taxation currently provided to the wages of soldiers serving in combat zones to include income earned by their spouses during the period that the soldier is serving in the combat zone.

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