

114TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

An Act to provide that members of the Armed Forces performing hazardous humanitarian services in West Africa to combat the spread of the 2014 Ebola virus outbreak shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone.

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IN THE SENATE OF THE UNITED STATES

Mr. CRUZ introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

An Act to provide that members of the Armed Forces performing hazardous humanitarian services in West Africa to combat the spread of the 2014 Ebola virus outbreak shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone.

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 “Operation United As-  
5 sistance Tax Exclusion Act of 2015”.

1 **SEC. 2. TREATMENT OF CERTAIN HAZARDOUS HUMANI-**  
2 **TARIAN SERVICE AS COMBAT ZONE SERVICE**  
3 **FOR PURPOSES OF THE COMBAT ZONE COM-**  
4 **PENSATION EXCLUSION.**

5 (a) IN GENERAL.—For purposes of section 112 of the  
6 Internal Revenue Code of 1986, service by a qualified  
7 member of the Armed Forces during Operation United As-  
8 sistance shall be treated as service in a combat zone in  
9 the same manner as if the President of the United States  
10 had by Executive Order designated the Ebola virus disease  
11 outbreak area as an area of combat under section  
12 112(c)(2) of such Code.

13 (b) DEFINITIONS.—

14 (1) QUALIFIED MEMBER OF THE ARMED  
15 FORCES.—The term “qualified member of the  
16 Armed Forces” means a member of the Armed  
17 Forces serving in Operation United Assistance who  
18 is required to undergo a program of not less than  
19 21 days of controlled monitoring in a controlled  
20 monitoring area upon the individual’s return from  
21 the Ebola virus disease outbreak area.

22 (2) OPERATION UNITED ASSISTANCE.—The  
23 term “Operation United Assistance” means the mis-  
24 sion beginning in September 2014 in the Ebola virus  
25 disease outbreak area.

1           (3) EBOLA VIRUS DISEASE OUTBREAK AREA.—

2           The term “Ebola virus disease outbreak area”  
3           means Liberia, Sierra Leone, and Guinea, and any  
4           other region designated by the Centers for Disease  
5           Control and Prevention as experiencing a widespread  
6           Ebola virus disease outbreak as of the date of the  
7           enactment of this Act.

8           (c) EFFECTIVE DATE.—This section shall apply with  
9           respect to compensation received for months before, on,  
10          or after the date of the enactment of this Act.