

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1591/1dn
MES:kmg:jf

February 14, 2003

Representative Musser:

Please review this draft to ensure that it is consistent with your intent. The definition of "Military or naval forces and armed forces of the United States" from 26 USC 7701 (a) (15) is as follows:

(15) Military or naval forces and armed forces of the United States

The term "military or naval forces of the United States" and the term "Armed Forces of the United States" each includes all regular and reserve components of the uniformed services which are subject to the jurisdiction of the Secretary of Defense, the Secretary of the Army, the Secretary of the Navy, or the Secretary of the Air Force, and each term also includes the Coast Guard. The members of such forces include commissioned officers and personnel below the grade of commissioned officers in such forces.

I drafted this bill under the assumption that referring to a "reserve component of the U.S. armed forces" includes "any guard or reserve member" as specified in your instructions. Please let me know if this bill does not accomplish your intent.

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