



# Committee On Finance

Max Baucus, Ranking Member

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## NEWS RELEASE

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Contacts: Laura Hayes, Lara Birkes  
202-224-4515

## Baucus Proposes Funding Assistance for Families of Space Shuttle *Columbia* Heroes

In honor of the men and women who lost their lives on February 1, 2003 aboard the space shuttle *Columbia*, Senator Max Baucus today introduced legislation that would provide assistance to the astronauts' family members.

Under the legislation, the families of the *Columbia* heroes would receive the same benefits as families of military personnel who die in the line of duty. This provision is identical to legislation passed in 2001 that provided relief to victims of the September 11, anthrax and Oklahoma City attacks.

"Today I would like to pay tribute to the memories of Lt. Col. Michael P. Anderson, U.S. Navy Capt. David Brown, Laurel Clark, Kalpana Chawla, U.S. Air Force Col. Rick Husband, Naval Commander William McCool, and Ilan Ramon by ensuring that their families will receive funding assistance that will help them get through this difficult period," Baucus said. "The seven members of the *Columbia* crew were true heroes who are deeply missed by their family and friends. Through their dedication to space exploration, they lived their lives to the fullest and made long lasting contributions."

Astronauts have difficulty obtaining private life insurance policies given the high-risk nature of their jobs, which makes Baucus's legislation especially needed. Baucus today traveled to NASA's Johnson Space Center in Houston to attend the *Columbia* memorial service.

"The best way to honor *Columbia*'s fallen heroes is to pledge that the goals and missions of NASA will live on in the years to come. I am dedicated to working with the Administration to see that our space program receives proper funding," Baucus said.

The legislation Baucus introduced today is expected to be included in the Armed Forces Tax Fairness Act of 2003, which is scheduled to be marked up on February 5, 2003, at 10:00 a.m. in 215 Dirksen Senate Office Building.

Representative Chet Edwards will be introducing companion *Columbia* relief legislation in the U.S. House of Representatives on Wednesday, February 5, 2003.

## **Provisions of Baucus *Columbia* legislation:**

### **Assistance for Families of Space Shuttle *Columbia* Heroes**

**The Baucus amendment expands the class of those eligible for these benefits to include astronauts killed in the line of duty.**

### **Income Tax Relief:**

Current law generally excludes from tax income received in the year of death or in a previous year for soldiers killed in combat zones, and victims of 9/11, Oklahoma City and the anthrax attacks, and provides a floor benefit of \$10,000 for low-income workers with little income tax liability. The amendment expands this benefit to apply to astronauts who die in the line of duty, effective 1/1/03.

### **Death Benefit Relief:**

Current law also excludes from income any death benefit paid by the U.S. government to a soldier killed in a combat zone, or by an employer to the families of the victims of 9/11, Oklahoma City, or the anthrax attacks. The amendment expands this benefit to apply to death benefits paid to the families of astronauts killed in the line of duty as of 1/1/03.

### **Estate Tax Relief:**

Current law provides estate tax relief that effectively lowered the estate tax rate to about 20% for the estates of soldiers killed in combat zones, the victims of 9/11, Oklahoma City, or the anthrax attacks. The amendment expands this benefit to apply to the estates of any astronaut killed in the line of duty as of 1/1/03.

### **Payments by Charitable Organizations:**

H.R. 2884 streamlined the rules governing payments by charitable organizations in the wake of the attacks of 9/11, to make it easier for these organizations to provide a broad array of payments to the families of the victims. The amendment makes the same simplified rules available for charitable organizations established to provide benefits to the families of astronauts killed in the line of duty as of 1/1/03.