

103D CONGRESS  
1ST SESSION

# S. 678

To amend the Internal Revenue Code of 1986 to make permanent the exclusion for amounts received under qualified group legal services plans.

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## IN THE SENATE OF THE UNITED STATES

MARCH 30 (legislative day, MARCH 3), 1993

Mr. D'AMATO (for himself, Mr. PACKWOOD, Mr. RIEGLE, and Mr. LEVIN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the exclusion for amounts received under qualified group legal services plans.

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. AMOUNTS RECEIVED UNDER QUALIFIED**  
4 **GROUP LEGAL SERVICES PLANS.**

5 (a) EXCLUSION MADE PERMANENT.—Section 120 of  
6 the Internal Revenue Code of 1986 is amended by striking  
7 subsection (e).

1       (b) CONFORMING AMENDMENT.—Section 104(b) of  
2 the Tax Extension Act of 1991 is amended by striking  
3 paragraph (2).

4       (c) EFFECTIVE DATE.—The amendment made by  
5 this section shall apply to taxable years ending after  
6 June 30, 1992.

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