

104<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2461

To amend the Internal Revenue Code of 1986 to repeal the inclusion in gross income of unemployment compensation.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 11, 1995

Mr. ENGLISH of Pennsylvania (for himself, Mr. HOUGHTON, Ms. MCKINNEY, Mr. BLUTE, Mr. LONGLEY, Mr. FILNER, Mr. WELLER, Mr. ACKERMAN, Mr. DAVIS, Mr. CHRYSLER, Mr. NEY, and Mr. ENSIGN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the inclusion in gross income of unemployment compensation.

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 “Unemployment Tax  
5        Repeal Act of 1995”.

6        **SEC. 2. REPEAL OF TAX ON UNEMPLOYMENT COMPENSA-**  
7        **TION.**

8        (a) IN GENERAL.—Section 85 of the Internal Reve-  
9        nue Code of 1986 is hereby repealed.

1 (b) CONFORMING AMENDMENTS.—

2 (1) Subsection (p) of section 3402 of such Code  
3 is amended by striking paragraph (2) and by redesi-  
4 gnating paragraph (3) as paragraph (2).

5 (2) Section 6050B of such Code (relating to re-  
6 turns relating to unemployment compensation) is  
7 hereby repealed.

8 (3) The table of sections for part II of sub-  
9 chapter B of chapter 1 of such Code is amended by  
10 striking the item relating to section 85.

11 (4) The table of sections for subpart B of part  
12 III of subchapter A of chapter 61 of such Code is  
13 amended by striking the item relating to section  
14 6050B.

15 (c) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to amounts received after the date  
17 of the enactment of this Act.

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