

105TH CONGRESS
2D SESSION

H. R. 4139

To amend the Internal Revenue Code of 1986 to exclude from gross income amounts received under State programs providing compensation for birth-related injuries.

IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 1998

Mr. BLILEY (for himself, Mr. WOLF, Mr. GOODE, Mr. PICKETT, Mr. BOUCHER, Mr. DAVIS of Virginia, Mr. GOODLATTE, Mr. BATEMAN, Mr. SCOTT, Mr. SISISKY, and Mr. MORAN of Virginia) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income amounts received under State programs providing compensation for birth-related injuries.

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. EXCLUSION FROM GROSS INCOME OF**
4 **AMOUNTS RECEIVED UNDER A STATE BIRTH-**
5 **RELATED INJURY COMPENSATION PROGRAM.**

6 (a) IN GENERAL.—Paragraph (1) of section 104(a)
7 of the Internal Revenue Code of 1986 (relating to amounts
8 received under workmen's compensation acts for com-

1 pension for personal injuries or sickness) is amended to
2 read as follows:

3 “(1) amounts received as compensation for per-
4 sonal injuries or sickness under—

5 “(A) workmen’s compensation acts, or

6 “(B) qualified State birth-related injury
7 compensation programs;”.

8 (b) DEFINITION OF QUALIFIED STATE BIRTH-RE-
9 LATED INJURY COMPENSATION PROGRAM.—Section 104
10 of such Code (relating to compensation for injuries or sick-
11 ness) is amended by redesignating subsection (d) as sub-
12 section (e) and by inserting after subsection (c) the follow-
13 ing new subsection:

14 “(d) QUALIFIED STATE BIRTH-RELATED INJURY
15 COMPENSATION PROGRAM.—For purposes of subsection
16 (a)(1), the term ‘qualified State birth-related injury com-
17 pensation program’ means a program—

18 “(1) established by a State to provide com-
19 pensation with respect to infants born in the State
20 on account of a birth-related injury, and

21 “(2) under which compensation awarded with
22 respect to an infant is awarded by and provided
23 from a compensation fund administered by the State
24 or a board of directors whose membership is speci-
25 fied by the State.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to amounts received after Decem-
3 ber 31, 1987.

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