

105TH CONGRESS  
2D SESSION

# S. 1924

To restore the standards used for determining whether technical workers are not employees as in effect before the Tax Reform Act of 1986.

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## IN THE SENATE OF THE UNITED STATES

APRIL 2, 1998

Mr. MACK (for himself, Mr. KERRY, Mr. D'AMATO, Mrs. FEINSTEIN, Mr. BOND, Ms. MOSELEY-BRAUN, Mr. COVERDELL, Mrs. BOXER, Mr. GREGG, Mr. KENNEDY, Mr. THURMOND, Mr. ROBB, Mr. GRAMS, Mr. BUMPERS, Mr. COATS, Mr. DODD, Mr. INHOFE, Mr. INOUE, Mr. SANTORUM, Mr. DURBIN, Ms. SNOWE, Mr. WYDEN, and Mr. HOLLINGS) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To restore the standards used for determining whether technical workers are not employees as in effect before the Tax Reform Act of 1986.

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 “Technical Workers  
5 Fairness Act of 1998”.

1 **SEC. 2. RESTORATION OF STANDARDS FOR DETERMINING**  
2 **WHETHER TECHNICAL WORKERS ARE NOT**  
3 **EMPLOYEES.**

4 (a) REPEAL OF SECTION 530(d) OF THE REVENUE  
5 ACT OF 1978.—Section 530(d) of the Revenue Act of  
6 1978 (as added by section 1706 of the Tax Reform Act  
7 of 1986) is repealed.

8 (b) EFFECTIVE DATE.—The amendment made by  
9 subsection (c) shall apply to periods ending after the date  
10 of enactment of this Act.

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