

106TH CONGRESS
1ST SESSION

H. R. 1292

To provide that no Federal income tax shall be imposed on amounts received by Holocaust victims or their heirs.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 1999

Mr. WELLER (for himself, Mr. MATSUI, Mr. PORTER, and Mr. HAYWORTH) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide that no Federal income tax shall be imposed on amounts received by Holocaust victims or their heirs.

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. NO FEDERAL INCOME TAX ON AMOUNTS RE-**
4 **CEIVED BY HOLOCAUST VICTIMS OR THEIR**
5 **HEIRS.**

6 (a) IN GENERAL.—For purposes of the Internal Rev-
7 enue Code of 1986, gross income shall not include any
8 amount received by an individual (or any heir of the indi-
9 vidual) from any person as a result of any moral or legal

1 injustice experienced by such individual as a Holocaust
2 victim.

3 (b) HOLOCAUST VICTIM.—For purposes of this sec-
4 tion, the term “Holocaust victim” means any individual
5 who was persecuted for racial or religious reasons by Nazi
6 Germany or any other Axis regime as a result of the Holo-
7 caust.

8 (c) EFFECTIVE DATE.—This section shall apply to
9 any amount received before, on, or after the date of the
10 enactment of this Act.

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