

107TH CONGRESS  
2D SESSION

# H. R. 3687

To amend the Internal Revenue Code of 1986 to exclude unemployment compensation from gross income.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 6, 2002

Mr. GEKAS 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 exclude unemployment compensation from gross income.

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 INCOME OF UNEMPLOY-**  
4 **MENT COMPENSATION.**

5 (a) IN GENERAL.—Section 85 of the Internal Rev-  
6 enue Code of 1986 (relating to inclusion of unemployment  
7 compensation in gross income) is hereby repealed.

8 (b) CLERICAL AMENDMENT.—The table of sections  
9 for part II of subchapter B of chapter 1 of such Code  
10 is amended by striking the item relating to section 85.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2000.

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