

107TH CONGRESS
1ST SESSION

S. 1599

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

IN THE SENATE OF THE UNITED STATES

OCTOBER 31, 2001

Mr. VOINOVICH introduced the following bill; which was read twice and referred to the Committee on Finance

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 “Tax Relief for Unem-
5 ployed Workers Act of 2001”.

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

8 (a) IN GENERAL.—Section 85 of the Internal Rev-
9 enue Code of 1986 (relating to unemployment compensa-
10 tion) is repealed.

1 (b) CONFORMING AMENDMENTS.—

2 (1) Subsection (p) of section 3402 of the Inter-
3 nal Revenue Code of 1986 is amended by striking
4 paragraph (2) and by redesignating paragraph (3)
5 as paragraph (2).

6 (2) Section 6050B of such Code is repealed.

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

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

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2001.

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