

107TH CONGRESS  
1ST SESSION

# S. 654

To amend the Internal Revenue Code of 1986 to restore, increase, and make permanent the exclusion from gross income for amounts received under qualified group legal services plans.

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IN THE SENATE OF THE UNITED STATES

MARCH 29, 2001

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

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## A BILL

To amend the Internal Revenue Code of 1986 to restore, increase, and make permanent the exclusion from gross income for amounts received under qualified group legal services plans.

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 FOR AMOUNTS RECEIVED UNDER**  
4                               **QUALIFIED GROUP LEGAL SERVICES PLANS**  
5                               **RESTORED, INCREASED, AND MADE PERMA-**  
6                               **NENT.**

7       (a) INCREASE OF EXCLUSION.—Subsection (a) of  
8       section 120 of the Internal Revenue Code of 1986 (relat-

1 ing to amounts received under qualified group legal serv-  
2 ices plans) is amended by striking the last sentence.

3 (b) RESTORATION AND PERMANENCE OF EXCLU-  
4 SION.—Section 120 of the Internal Revenue Code of 1986  
5 (relating to amounts received under qualified group legal  
6 services plans) is amended by striking subsection (e) and  
7 by redesignating subsection (f) as subsection (e).

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

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