

108TH CONGRESS  
1ST SESSION

# H. R. 2031

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

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## IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2003

Mr. COLE 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 restore and make permanent the exclusion from gross income for amounts received under qualified group legal services plans and to increase the maximum amount of the exclusion.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXCLUSION FOR AMOUNTS RECEIVED UNDER**  
2 **QUALIFIED GROUP LEGAL SERVICES PLANS**  
3 **RESTORED AND MADE PERMANENT.**

4 (a) IN GENERAL.—Subsection (e) of section 120 of  
5 the Internal Revenue Code of 1986 is amended to read  
6 as follows:

7 “(e) APPLICATION OF SECTION.—This section and  
8 section 501(c)(20) shall apply to taxable years begin-  
9 ning.—

10 “(1) after December 31, 1976, and before July  
11 1, 1992, and

12 “(2) after December 31, 2002.”

13 (b) INCREASE IN MAXIMUM EXCLUSION.—The last  
14 sentence of section 120(a) of such Code is amended by  
15 striking “\$70” and inserting “\$150”.

16 (c) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to taxable years beginning after  
18 December 31, 2002.

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