

103^D CONGRESS
1ST SESSION

H. R. 2591

To amend the Internal Revenue Code of 1986 to exempt services performed by full-time students for seasonal children's camps from social security taxes.

IN THE HOUSE OF REPRESENTATIVES

JULY 1, 1993

Mrs. KENNELLY (for herself and Mr. PICKLE) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exempt services performed by full-time students for seasonal children's camps from social security taxes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) subsection (b) of section 3121 of the Internal
4 Revenue Code of 1986 (defining employment) is amended
5 by striking "or" at the end of paragraph (19), by striking
6 the period at the end of paragraph (20) and inserting "
7 or", and by adding at the end thereof the following new
8 paragraph:

1 “(21) service performed by a full time student
2 (as defined in section 3306(q)) in the employ of an
3 organized children’s camp—

4 “(A) if such camp—

5 “(i) did not operate for more than 7
6 months in the calendar year and did not
7 operate for more than 7 months in the pre-
8 ceding calendar year, or

9 “(ii) had average gross receipts for
10 any 6 months in the preceding calendar
11 year which were not more than 33¹/₃ per-
12 cent of its average gross receipts for the
13 other 6 months in the preceding calendar
14 year, and

15 “(B) if such full time student performed
16 services in the employ of such camp for less
17 than 13 calendar weeks in such calendar year.”

18 (b) Subsection (a) of section 210 of the Social Secu-
19 rity Act is amended by striking “or” at the end of para-
20 graph (19), by striking the period at the end of paragraph
21 (20) and inserting “; or”, and by adding at the end thereof
22 the following new paragraph:

23 “(21) Service performed by a full time student
24 (as defined in section 3306(q) of the Internal Reve-

1 nue Code of 1986) in the employ of an organized
2 children's camp—

3 “(A) if such camp—

4 “(i) did not operate for more than 7
5 months in the calendar year and did not
6 operate for more than 7 months in the pre-
7 ceding calendar year, or

8 “(ii) had average gross receipts for
9 any 6 months in the preceding calendar
10 year which were not more than $33\frac{1}{3}$ per-
11 cent of its average gross receipts for the
12 other 6 months in the preceding calendar
13 year, and

14 “(B) if such full time student performed
15 services in the employ of such camp for less
16 than 13 calendar weeks in such calendar year.”

17 (c) The amendments made by this section shall apply
18 to remuneration paid after December 31, 1993.

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