

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 326

To amend the Internal Revenue Code of 1986 to make the exclusion for amounts received under group legal services plans permanent.

---

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. RANGEL (for himself, Mr. SHAYS, and Mr. SCHUMER) 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 make the exclusion for amounts received under group legal services plans permanent.

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. PERMANENT EXTENSION OF EXCLUSION FOR**  
4                       **EMPLOYER-PROVIDED GROUP LEGAL SERV-**  
5                       **ICES PLANS.**

6       (a) GENERAL RULE.—Section 120 of the Internal  
7 Revenue Code of 1986 is amended by striking subsection  
8 (e) (relating to termination) and by redesignating sub-  
9 section (f) as subsection (e).

1           (b) CONFORMING AMENDMENT.—Subsection (a) of  
2 section 104 of the Tax Extension Act of 1991 is amended  
3 by striking paragraph (2).

4           (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to taxable years beginning after  
6 December 31, 1991.

○