

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4834

To amend the Internal Revenue Code of 1986 to eliminate the requirement that States pay unemployment compensation on the basis of services performed by election workers.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 26, 1994

Mr. UPTON 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 eliminate the requirement that States pay unemployment compensation on the basis of services performed by election workers.

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) paragraph (3) of section 3309(b) of the Internal  
4       Revenue Code of 1986 (relating to exception for certain  
5       services) is amended by striking “or” at the end of sub-  
6       paragraph (D), by adding “or” at the end of subpara-  
7       graph (E), and by inserting after subparagraph (E) the  
8       following new subparagraph:

1           “(F) an election official or election worker  
2           if the amount of remuneration reasonably ex-  
3           pected to be received by the individual during  
4           the calendar year for services as an election of-  
5           ficial or election worker is less than \$200;”.

6           (b) The amendment made by subsection (a) shall  
7           apply to services performed after the date of the enact-  
8           ment of this Act.

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