

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

# H. R. 828

To amend the Internal Revenue Code of 1986 to provide that service performed for an elementary or secondary school operated primarily for religious purposes is exempt from the Federal unemployment tax.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 1993

Mr. CRANE 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 provide that service performed for an elementary or secondary school operated primarily for religious purposes is exempt from the Federal unemployment tax.

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) section 3309(b)(1) of the Internal Revenue Code  
4 of 1986 (relating to exemption from unemployment tax)  
5 is amended by inserting before the semicolon at the end  
6 thereof the following: “, or (C) an elementary or secondary  
7 school which is operated primarily for religious purposes,

1 which is described in section 501(c)(3), and which is ex-  
2 empt from tax under section 501(a)”.

3 (b) The amendment made by subsection (a) shall  
4 apply to services performed after December 31, 1993.

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