

104TH CONGRESS  
1ST SESSION

# H. R. 1027

To amend the Internal Revenue Code of 1986 to repeal the provision which includes unemployment compensation in income subject to tax.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 23, 1995

Mrs. KENNELLY (for herself, Mr. OLVER, Mr. RAHALL, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. FRANK of Massachusetts, Mr. HINCHEY, Mr. TORRES, Mr. FROST, Mr. ANDREWS, Ms. LOFGREN, Mr. EVANS, Mr. ACKERMAN, Ms. PELOSI, Mr. STUPAK, Mr. MARTINEZ, and Mr. SAXTON) 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 repeal the provision which includes unemployment compensation in income subject to tax.

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. REPEAL OF TAXATION OF UNEMPLOYMENT**  
4 **COMPENSATION.**

5 (a) GENERAL RULE.—Section 85 of the Internal  
6 Revenue Code of 1986 (relating to unemployment com-  
7 pensation) is hereby repealed.

1 (b) REPEAL OF REPORTING REQUIREMENTS.—Sec-  
2 tion 6050B of such Code (relating to returns relating to  
3 unemployment compensation) is hereby repealed.

4 (c) CLERICAL AMENDMENTS.—

5 (1) The table of sections for part II of sub-  
6 chapter B of chapter 1 of such Code is amended by  
7 striking the item relating to section 85.

8 (2) The table of sections for subpart B of part  
9 III of subchapter A of chapter 61 of such Code is  
10 amended by striking the item relating to section  
11 6050B.

12 (d) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to payments received after Decem-  
14 ber 31, 1994.

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