

104<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3306

To amend the Internal Revenue Code of 1986 to provide that the compensation of certain election officials and election workers which is exempt from social security taxes shall also be exempt from income taxes, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 24, 1996

Mr. GEKAS 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 the compensation of certain election officials and election workers which is exempt from social security taxes shall also be exempt from income taxes, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXCLUSION OF CERTAIN AMOUNTS PAID TO**  
2 **AND ELIMINATION OF REQUIRED STATE UN-**  
3 **EMPLOYMENT COMPENSATION TO ELECTION**  
4 **WORKERS AND ELECTION OFFICIALS.**

5 (a) **EXCLUSION FROM INCOME.**—Part III of sub-  
6 chapter B of chapter 1 of the Internal Revenue Code of  
7 1986 (relating to items specifically excluded from gross  
8 income) is amended by redesignating section 137 as sec-  
9 tion 138 and by inserting after section 136 the following  
10 new section:

11 **“SEC. 137. AMOUNTS FOR SERVICE OF ELECTION WORKERS**  
12 **AND ELECTION OFFICIALS.**

13 “Gross income shall not include remuneration for  
14 service performed by an election official or election worker  
15 (within the meaning of section 3121(b)(7)(F)(iv)) if such  
16 remuneration is not subject to tax under chapter 21 (relat-  
17 ing to Federal Insurance Contributions Act).”

18 (b) **ELIMINATION OF REQUIREMENT OF STATE UN-**  
19 **EMPLOYMENT COMPENSATION REGARDING ELECTION**  
20 **OFFICIALS AND ELECTION WORKERS.**—Paragraph (3) of  
21 section 3309(b) of such Code (relating to exception for  
22 certain services) is amended by striking “or” at the end  
23 of subparagraph (D), by adding “or” at the end of sub-  
24 paragraph (E), and by inserting after subparagraph (E)  
25 the following new subparagraph:



1           (2) UNEMPLOYMENT COMPENSATION.—The  
2           amendment made by subsection (b) shall apply with  
3           respect to certifications of States for years after  
4           1995, but only with respect to services performed  
5           after the date of the enactment of this Act.

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