

104TH CONGRESS
1ST SESSION

H. R. 565

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 18, 1995

Mr. MOAKLEY 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 retroactively restore and make permanent the exclusion for amounts received under group legal services plans.

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.

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