

107TH CONGRESS  
1ST SESSION

# H. R. 3097

To repeal the Federal unemployment surtax.

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IN THE HOUSE OF REPRESENTATIVES

OCTOBER 11, 2001

Mr. HERGER (for himself and Mr. MCCREY) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To repeal the Federal unemployment surtax.

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 FEDERAL UNEMPLOYMENT SUR-**  
4 **TAX.**

5 (a) IN GENERAL.—Section 3301 of the Internal Rev-  
6 enue Code of 1986 (relating to rate of Federal unemploy-  
7 ment tax) is amended by striking “equal to—” and all  
8 that follows through “of the total wages” and inserting  
9 “equal to 6 percent of the total wages”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to remuneration paid after Decem-  
3 ber 31, 2001.

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