

107TH CONGRESS
2^D SESSION

H. R. 3790

To amend the Internal Revenue Code of 1986 to repeal the automatic treatment of amounts paid for services performed in Federal employment by residents of American Samoa.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2002

Mr. FALEOMAVAEGA 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 repeal the automatic treatment of amounts paid for services performed in Federal employment by residents of American Samoa.

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. TREATMENT OF AMOUNTS PAID TO FEDERAL**
4 **EMPLOYEES WHO ARE RESIDENTS OF AMER-**
5 **ICAN SAMOA.**

6 (a) IN GENERAL.—Paragraph (1) of section 931(d)
7 of the Internal Revenue Code of 1986 (relating to special
8 rules) is amended by adding at the end the following new

1 sentence: “The preceding sentence shall not apply with re-
2 spect to American Samoa.”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 subsection (a) shall apply to taxable years beginning after
5 December 31, 2001.

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