

103^D CONGRESS
2^D SESSION

H. R. 3942

To amend the Internal Revenue Code of 1986 to exclude strike benefits from gross income.

IN THE HOUSE OF REPRESENTATIVES

MARCH 2, 1994

Mr. APPLEGATE 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 exclude strike benefits from gross income.

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. EXCLUSION OF STRIKE BENEFITS.**

4 (a) GENERAL RULE.—Part III of subchapter B of
5 chapter 1 of the Internal Revenue Code of 1986 (relating
6 to items specifically excluded from gross income) is
7 amended by redesignating section 137 as section 138 and
8 by inserting after section 136 the following new section:

1 **“SEC. 137. STRIKE BENEFITS.**

2 “(a) GENERAL RULE.—Gross income does not in-
3 clude any strike benefit.

4 “(b) STRIKE BENEFIT.—For purposes of subsection
5 (a), the term ‘strike benefit’ means any payment to an
6 individual if—

7 “(1) such payment is made on account of such
8 individual being on strike or prevented from working
9 because of a lockout or other labor dispute, and

10 “(2) such payment is from a fund established
11 by a labor organization.”

12 (b) CLERICAL AMENDMENT.—The table of sections
13 for part III of subchapter B of chapter 1 of such Code
14 is amended by striking the item relating to section 137
15 and inserting the following:

“Sec. 137. Strike benefits.

“Sec. 138. Cross references to other Acts.”

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to payments received after Decem-
18 ber 31, 1993.

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