

107TH CONGRESS
1ST SESSION

H. R. 3097

To repeal the Federal unemployment surtax.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 11, 2001

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

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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