

105TH CONGRESS  
1ST SESSION

# H. R. 1514

To restore the exclusion of employees' death benefits from gross income.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 1, 1997

Mr. BOUCHER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To restore the exclusion of employees' death 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. RESTORATION OF \$5,000 EXCLUSION OF EM-  
4 PLOYEES' DEATH BENEFITS.**

5       Section 1402 of the Small Business Job Protection  
6 Act of 1996 (110 Stat. 1789) (relating to repeal of \$5,000  
7 exclusion of employees' death benefits), and the amend-  
8 ments made by such section, are hereby repealed; and the  
9 Internal Revenue Code of 1986 shall be applied as if such  
10 section (and amendments) had never been enacted.

