

105TH CONGRESS
1ST SESSION

H. R. 1514

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

IN THE HOUSE OF REPRESENTATIVES

MAY 1, 1997

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

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8 ments made by such section, are hereby repealed; and the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.