

105TH CONGRESS
1ST SESSION

H. R. 2113

To amend the Internal Revenue Code of 1986 to exempt from certain reporting requirements certain amounts paid to election officials and election workers.

IN THE HOUSE OF REPRESENTATIVES

JULY 8, 1997

Mr. GEKAS (for himself and Mr. FROST) 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 exempt from certain reporting requirements certain amounts paid to election officials and election workers.

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. EXEMPTION FROM REPORTING REQUIRE-
4 MENTS FOR CERTAIN AMOUNTS PAID TO
5 ELECTION OFFICIALS AND ELECTION WORK-
6 ERS.**

7 (a) IN GENERAL.—Section 6051 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new subsection:

1 “(g) EXCEPTION FOR CERTAIN AMOUNTS PAID TO
2 ELECTION OFFICIALS AND ELECTION WORKERS.—Not-
3 withstanding any other provision of this title, the Sec-
4 retary may not require a statement described in this sec-
5 tion to include any amount paid as remuneration for serv-
6 ice performed by an election official or election worker
7 (within the meaning of section 3121(b)(7)(F)(iv)) if it is
8 reasonable to believe that such remuneration is not subject
9 to tax under chapter 21 (relating to Federal Insurance
10 Contributions Act).”

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to remuneration paid after Decem-
13 ber 31, 1996, in taxable years ending after such date.

