

105TH CONGRESS
1ST SESSION

H. R. 562

To amend the Internal Revenue Code of 1986 to prevent, for unemployment compensation purposes, service performed by a person committed to a penal institution from being treated as employment.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 1997

Mr. THOMAS (for himself, Mr. CUNNINGHAM, Mr. ROHRABACHER, and Mr. ROGAN) 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 prevent, for unemployment compensation purposes, service performed by a person committed to a penal institution from being treated as employment.

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. TREATMENT OF CERTAIN SERVICES PER-**
4 **FORMED BY INMATES.**

5 (a) IN GENERAL.—Subsection (c) of section 3306 of
6 the Internal Revenue Code of 1986 (defining employment)
7 is amended—

1 (1) by striking “or” at the end of paragraph
2 (19),

3 (2) by striking the period at the end of para-
4 graph (20) and inserting “; or”, and

5 (3) by adding at the end the following new
6 paragraph:

7 “(21) service performed by a person committed
8 to a penal institution.”

9 (b) EFFECTIVE DATE.—The amendments made by
10 this section shall apply with respect to service performed
11 on or after March 26, 1996.

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