

105TH CONGRESS
1ST SESSION

H. R. 961

To amend the Internal Revenue Code of 1986 to eliminate the requirement that States pay unemployment compensation on the basis of services performed by election workers.

IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 1997

Mr. UPTON (for himself and Mr. FARR of California) 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 eliminate the requirement that States pay unemployment compensation on the basis of services performed by 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 That (a) paragraph (3) of section 3309(b) of the Internal
4 Revenue Code of 1986 (relating to exception for certain
5 services) is amended by striking “or” at the end of sub-
6 paragraph (D), by adding “or” at the end of subpara-
7 graph (E), and by inserting after subparagraph (E) the
8 following new subparagraph:

1 “(F) as an election official or election
2 worker if the amount of remuneration received
3 by the individual during the calendar year for
4 services as an election official or election worker
5 is less than \$1,000;”.

6 (b) The amendment made by subsection (a) shall
7 apply to services performed after the date of the enact-
8 ment of this Act.

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