

105TH CONGRESS  
2D SESSION

# S. 2200

To amend the Internal Revenue Code of 1986 to make the exclusion for amounts received under group legal services plans permanent.

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IN THE SENATE OF THE UNITED STATES

JUNE 22, 1998

Mr. D'AMATO introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to make the exclusion for amounts received under group legal services plans permanent.

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. PERMANENT EXTENSION OF EXCLUSION FOR**  
4                       **EMPLOYER-PROVIDED GROUP LEGAL SERV-**  
5                       **ICE PLANS.**

6       (a) GENERAL RULE.—Subsection (e) of section 120  
7       of the Internal Revenue Code of 1986 (relating to amounts  
8       received under qualified group legal services plans) is  
9       amended to read as follows:

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1       “(e) TERMINATION.—This section and section  
2 501(c)(20) shall apply to—

3               “(1) taxable years beginning after December  
4 31, 1976, and before July 1, 1992, and

5               “(2) taxable years beginning after June 30,  
6 1998.”

7       (b) EFFECTIVE DATE.—The amendment made by  
8 this section shall apply to taxable years beginning after  
9 June 30, 1998.

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