

105TH CONGRESS
2D SESSION

S. 2520

To exclude from Federal taxation any portion of any reward paid to David R. Kaczynski and Linda E. Patrik which is donated to the victims in the Unabomber case or their families or which is used to pay Mr. Kaczynski's and Ms. Patrik's attorneys' fees.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 25, 1998

Mr. MOYNIHAN (for himself, Mr. BURNS, Mr. BAUCUS, and Mr. D'AMATO) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To exclude from Federal taxation any portion of any reward paid to David R. Kaczynski and Linda E. Patrik which is donated to the victims in the Unabomber case or their families or which is used to pay Mr. Kaczynski's and Ms. Patrik's attorneys' fees.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXEMPTION FROM FEDERAL TAXATION OF RE-**
 2 **WARD PAID IN UNABOMBER CASE AND USED**
 3 **TO COMPENSATE VICTIMS AND THEIR FAMI-**
 4 **LIES OR TO PAY CERTAIN ATTORNEYS' FEES.**

5 (a) IN GENERAL.—For purposes of the Internal Rev-
 6 enue Code of 1986—

7 (1) gross income shall not include (and no de-
 8 duction shall be allowed with respect to) the exempt
 9 portion of any amount paid by the United States to
 10 David R. Kaczynski of Schenectady, New York, and
 11 his wife, Linda E. Patrik, for information leading to
 12 the arrest of Theodore J. Kaczynski in the
 13 “Unabomber” case; and

14 (2) any payment by them of such portion to vic-
 15 tims and their families in such case shall not be
 16 treated as a gift for purposes of subtitle B of such
 17 Code and shall not be included in gross income of
 18 the recipients.

19 (b) EXEMPT PORTION.—For purposes of this section,
 20 the term “exempt portion” means the portion of the pay-
 21 ment described in subsection (a)(1)—

22 (1) which is paid by Mr. David R. Kaczynski
 23 and Ms. Linda E. Patrik no later than 1 year after
 24 the date of the enactment of this Act to the victims
 25 and their families in the “Unabomber” case or to an

1 irrevocable trust established exclusively for the bene-
2 fit of such victims and their families; or

3 (2) which is paid by Mr. David R. Kaczynski
4 and Ms. Linda E. Patrik before September 15,
5 1998, to their attorneys for attorneys' fees incurred
6 by them in connection with such case.

7 (c) VICTIMS AND THEIR FAMILIES.—For purposes of
8 this section, the Attorney General of the United States
9 or her delegate shall identify the individuals who are to
10 be treated as victims and their families in the
11 “Unabomber” case.

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