

106TH CONGRESS
1ST SESSION

H. R. 1640

To amend the Internal Revenue Code of 1986 to restore and make permanent the exclusion from gross income for amounts received under qualified group legal services plans.

IN THE HOUSE OF REPRESENTATIVES

APRIL 29, 1999

Mr. RANGEL 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 restore and make permanent the exclusion from gross income for amounts received under qualified group legal services plans.

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. EXCLUSION FOR AMOUNTS RECEIVED UNDER**
4 **QUALIFIED GROUP LEGAL SERVICES PLANS**
5 **RESTORED AND MADE PERMANENT.**

6 (a) IN GENERAL.—Subsection (e) of section 120 of
7 the Internal Revenue Code of 1986 is amended to read
8 as follows:

1 “(e) APPLICATION OF SECTION.—This section and
2 section 501(c)(20) shall apply to taxable years begin-
3 ning.—

4 “(1) after December 31, 1976, and before July
5 1, 1992, and

6 “(2) after June 30, 1999.”

7 (b) EFFECTIVE DATE.—The amendment made by
8 subsection (a) shall apply to taxable years beginning after
9 June 30, 1999.

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