

106TH CONGRESS
1ST SESSION

H. R. 3168

To amend the Internal Revenue Code of 1986 to exclude from unrelated business taxable income amounts set aside by a volunteer fire department for the purchase of equipment for use by such department.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 28, 1999

Mr. ENGLISH 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 exclude from unrelated business taxable income amounts set aside by a volunteer fire department for the purchase of equipment for use by such department.

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. UNRELATED BUSINESS TAXABLE INCOME NOT**
4 **TO INCLUDE AMOUNTS SET ASIDE BY A VOL-**
5 **UNTEER FIRE DEPARTMENT FOR THE PUR-**
6 **CHASE OF EQUIPMENT.**