

107TH CONGRESS
1ST SESSION

H. R. 2837

To amend the Internal Revenue Code of 1986 to extend the exclusion from an employee's gross income for employer-provided health coverage of the employee's spouse to coverage provided to the employee's domestic partner.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 5, 2001

Mr. McDERMOTT 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 extend the exclusion from an employee's gross income for employer-provided health coverage of the employee's spouse to coverage provided to the employee's domestic partner.

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. SHORT TITLE.**

4 This Act may be cited as the “Tax Equity for Domes-
5 tic Partners Act of 2001”.

1 **SEC. 2. EXTENSION OF EXCLUSION FOR EMPLOYER-PRO-**
2 **VIDED HEALTH COVERAGE TO DOMESTIC**
3 **PARTNERS OF EMPLOYEES.**

4 (a) IN GENERAL.—Section 106 of the Internal Rev-
5 enue Code of 1986 (relating to contributions by employer
6 to accident and health plans) is amended by adding at the
7 end the following new subsection:

8 “(d) COVERAGE PROVIDED FOR DOMESTIC PART-
9 NERS OF EMPLOYEES.—For purposes of this section, em-
10 ployer-provided coverage under an accident or health plan
11 for a domestic partner (other than a spouse) of an em-
12 ployee shall be treated in the same manner as such cov-
13 erage for the spouse of an employee.”

14 (b) EFFECTIVE DATE.—The amendment made by
15 this section shall apply to taxable years beginning after
16 the date of the enactment of this Act.

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