

107TH CONGRESS
1ST SESSION

H. R. 886

To amend the Internal Revenue Code of 1986 to exclude unemployment compensation from gross income.

IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2001

Ms. EDDIE BERNICE JOHNSON of Texas 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 unemployment compensation from gross income.

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 OF UNEMPLOYMENT COMPENSA-**
4 **TION FROM GROSS INCOME.**

5 (a) IN GENERAL.—Part II of subchapter B of chap-
6 ter 1 of the Internal Revenue Code of 1986 (relating to
7 items specifically included in gross income) is amended by
8 striking section 85.

9 (b) CONFORMING AND CLERICAL AMENDMENTS.—

1 (1) Section 3402(p) of such Code is amended
2 by striking paragraph (2) and redesignating para-
3 graph (3) as paragraph (2).

4 (2) Such Code is amended by striking section
5 6050B and by striking the item relating to that sec-
6 tion in the table of sections for subpart B of part
7 III of subchapter A of chapter 61.

8 (3) The table of sections for part II of sub-
9 chapter B of chapter 1 of such Code is amended by
10 striking the item relating to section 85.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this Act shall apply to payments of unemployment com-
13 pensation made after December 31, 2001, in taxable years
14 ending after such date.

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