

107TH CONGRESS  
2D SESSION

# S. 2577

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## AN ACT

To repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the exclusion from Federal income tax for restitution received by victims of the Nazi Regime.

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 “Holocaust Restitution  
5       Tax Fairness Act of 2002”.

1 **SEC. 2. REPEAL OF APPLICABILITY OF SUNSET OF THE**  
 2 **ECONOMIC GROWTH AND TAX RELIEF REC-**  
 3 **ONCILIATION ACT OF 2001 WITH RESPECT TO**  
 4 **EXCLUSION FROM FEDERAL INCOME TAX**  
 5 **FOR RESTITUTION RECEIVED BY VICTIMS OF**  
 6 **NAZI REGIME.**

7 Section 901 of the Economic Growth and Tax Relief  
 8 Reconciliation Act of 2001 is amended by adding at the  
 9 end the following new subsection:

10 “(c) EXCEPTION.—Subsection (a) shall not apply to  
 11 section 803 (relating to no federal income tax on restitu-  
 12 tion received by victims of the Nazi regime or their heirs  
 13 or estates).”.

Passed the Senate November 20, 2002.

Attest:

*Secretary.*

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