

107TH CONGRESS
1ST SESSION

S. 433

To amend the Internal Revenue Code of 1986 to remove the limitation that certain survivor benefits can only be excluded with respect to individuals dying after December 31, 1996.

IN THE SENATE OF THE UNITED STATES

MARCH 1, 2001

Mr. SMITH of New Hampshire introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to remove the limitation that certain survivor benefits can only be excluded with respect to individuals dying after December 31, 1996.

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. REMOVAL OF LIMITATION.**

4 (a) IN GENERAL.—Section 101(h) of the Internal

5 Revenue Code of 1986 (relating to exclusion of survivor

6 benefits from gross income) is amended by adding after

7 paragraph (2) the following new paragraph:

1 “(3) APPLICATION.—This subsection shall
2 apply to amounts received after December 31,
3 2000.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall take effect on the date of the enactment
6 of this Act.

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