

108TH CONGRESS
1ST SESSION

H. R. 1187

To impose a retroactive, 2-year moratorium on inclusion of unemployment compensation in gross income.

IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2003

Mr. ENGLISH introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To impose a retroactive, 2-year moratorium on inclusion of unemployment compensation in 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. RETROACTIVE, 2-YEAR MORATORIUM ON IN-**
4 **CLUSION OF UNEMPLOYMENT COMPENSA-**
5 **TION IN GROSS INCOME.**

6 (a) IN GENERAL.—Section 85 of the Internal Rev-
7 enue Code of 1986 (relating to unemployment compensa-
8 tion) is amended by adding at the end the following new
9 subsection:

1 “(c) MORATORIUM.—This section shall not apply to
2 taxable years beginning in 2002 and 2003.”.

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

