

108TH CONGRESS
2D SESSION

H. R. 5298

To amend title 4, United States Code, to clarify the treatment of self-employment for purposes of the limitation on State taxation of retirement income.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 8, 2004

Mr. CANNON introduced the following bill; which was referred to the
Committee on the Judiciary

A BILL

To amend title 4, United States Code, to clarify the treatment of self-employment for purposes of the limitation on State taxation of retirement 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. CLARIFICATION OF TREATMENT OF SELF-EM-**
4 **PLOYMENT FOR PURPOSES OF THE LIMITA-**
5 **TION ON STATE TAXATION OF RETIREMENT**
6 **INCOME.**

7 (a) IN GENERAL.—Section 114(b)(1)(I) of title 4,
8 United States Code, is amended by inserting “including

1 such a plan, program, or arrangement for a self-employed
2 individual,” after “section 3121(v)(2)(C) of such Code,”.

3 (b) APPLICATION.—The amendment made by this
4 section applies to amounts received after December 31,
5 1995.

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