

108TH CONGRESS
1ST SESSION

H. R. 798

To amend the Internal Revenue Code of 1986 to repeal the inclusion in gross income of unemployment compensation.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2003

Mr. ENGLISH (for himself, Mr. RUSH, Mr. CANNON, Mr. PLATTS, Mr. GREEN of Wisconsin, Mr. MCHUGH, Mr. AKIN, Mr. EHLERS, Mr. SHAYS, Mr. SESSIONS, Mr. RYAN of Wisconsin, Mrs. KELLY, Mrs. MYRICK, Mr. MCCOTTER, and Mr. SIMMONS) 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 repeal the inclusion in gross income of unemployment compensation.

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 “Unemployment Tax
5 Repeal Act of 2003”.

6 **SEC. 2. REPEAL OF TAX ON UNEMPLOYMENT COMPENSA-**
7 **TION.**

8 (a) IN GENERAL.—Section 85 of the Internal Rev-
9 enue Code of 1986 is hereby repealed.

1 (b) CONFORMING AMENDMENTS.—

2 (1) Subsection (p) of section 3402 of such Code
3 is amended by striking paragraph (2) and by redesi-
4 gnating paragraph (3) as paragraph (2).

5 (2) Section 6050B of such Code (relating to re-
6 turns relating to unemployment compensation) is
7 hereby repealed.

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 (4) The table of sections for subpart B of part
12 III of subchapter A of chapter 61 of such Code is
13 amended by striking the item relating to section
14 6050B.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to amounts received after Decem-
17 ber 31, 2001.

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