

109TH CONGRESS  
1ST SESSION

# H. R. 1231

To amend the Internal Revenue Code of 1986 to restore and make permanent the exclusion from gross income for amounts received under qualified group legal services plans and to repeal the limitation on the amount of the exclusion.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 10, 2005

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

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## A BILL

To amend the Internal Revenue Code of 1986 to restore and make permanent the exclusion from gross income for amounts received under qualified group legal services plans and to repeal the limitation on the amount of the exclusion.

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 “Legal Benefits Tax  
5       Fairness Act of 2005”.

1 **SEC. 2. EXCLUSION FOR AMOUNTS RECEIVED UNDER**  
2 **QUALIFIED GROUP LEGAL SERVICES PLANS**  
3 **RESTORED AND MADE PERMANENT.**

4 (a) IN GENERAL.—Section 120 of the Internal Rev-  
5 enue Code of 1986 is amended by striking subsection (e).

6 (b) REPEAL OF LIMITATION ON AMOUNT OF EXCLU-  
7 SION.—Subsection (a) of section 120 of such Code is  
8 amended by striking the last sentence.

9 (c) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to taxable years beginning after  
11 December 31, 2004.

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