

109TH CONGRESS
1ST SESSION

H. R. 4589

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

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 16, 2005

Mr. ENGLISH of Pennsylvania 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 2005”.

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9 enue Code of 1986 is hereby repealed.

10 (b) CONFORMING AMENDMENTS.—

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

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6 hereby repealed.

7 (3) The table of sections for part II of sub-
8 chapter B of chapter 1 of such Code is amended by
9 striking the item relating to section 85.

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

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to amounts received after Decem-
16 ber 31, 2004.

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