

109<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 897

To restore and make permanent the exclusion from gross income for amounts received under qualified group legal services plans and to increase the maximum amount of the exclusion.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 17, 2005

Mr. CAMP (for himself, Mr. LEVIN, Mr. RANGEL, Mr. FOLEY, Mr. RAMSTAD, Mr. RYAN of Wisconsin, Mr. GORDON, Mr. ENGLISH of Pennsylvania, Mrs. JOHNSON of Connecticut, Mr. NEAL of Massachusetts, Mr. DELAHUNT, Mr. MANZULLO, Mrs. MCCARTHY, Mr. MCHUGH, Mr. STARK, Mr. LEWIS of Georgia, Mr. COLE of Oklahoma, and Mr. EHLERS) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To restore and make permanent the exclusion from gross income for amounts received under qualified group legal services plans and to increase the maximum 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,*

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

4 (a) INCREASE OF EXCLUSION.—Subsection (a) of  
5 section 120 of the Internal Revenue Code of 1986 (relat-  
6 ing to exclusion by employee for contributions and legal  
7 services provided by employer) is amended by striking the  
8 last sentence.

9 (b) RESTORATION AND PERMANENCE OF EXCLU-  
10 SION.—Section 120 of such Code (relating to amounts re-  
11 ceived under qualified group legal services plans) is  
12 amended by striking subsection (e) and by redesignating  
13 subsection (f) as subsection (e).

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

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