

110TH CONGRESS
1ST SESSION

H. R. 1840

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.

IN THE HOUSE OF REPRESENTATIVES

MARCH 29, 2007

Mr. STARK (for himself, Mr. CAMP of Michigan, Mr. RANGEL, Mr. LEVIN, Mr. NEAL of Massachusetts, Mr. McNULTY, Mr. DOGGETT, Mr. RYAN of Wisconsin, Mr. CLAY, Mr. GORDON of Tennessee, Mr. CONYERS, Ms. JACKSON-LEE of Texas, Mr. KILDEE, and Mr. ROGERS of Michigan) introduced the following bill; which was referred to the Committee on Ways and Means

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, 2006.

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