

110TH CONGRESS
1ST SESSION

H. R. 4004

To amend the Internal Revenue Code of 1986 to exclude from gross income the stipends received for working as an election judge.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 30, 2007

Mr. JOHNSON of Illinois 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 exclude from gross income the stipends received for working as an election judge.

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. EXCLUSION FROM GROSS INCOME FOR STI-**
4 **PENDS RECEIVED BY ELECTION JUDGES.**

5 (a) IN GENERAL.—Part III of subchapter B of chap-
6 ter 1 of the Internal Revenue Code of 1986 (relating to
7 items specifically excluded from gross income) is amended
8 by inserting after section 139A the following new section:

1 **“SEC. 139B. ELECTION JUDGE STIPENDS.**

2 “(a) **EXCLUSION.**—Gross income shall not include
3 any amount received by an individual from a State or local
4 government as a stipend—

5 “(1) for services performed as an election judge
6 for any Federal, State, or local election, or

7 “(2) for completing a training course to be an
8 election judge for such an election.

9 “(b) **ELECTION JUDGE.**—For purposes of this sec-
10 tion, the term ‘election judge’ includes poll workers and
11 other individuals performing similar functions.”.

12 (b) **CLERICAL AMENDMENT.**—The table of sections
13 for such part III is amended by inserting after the item
14 relating to section 139A the following new item:

“Sec. 139B. Election judge stipends.”.

15 (c) **EFFECTIVE DATE.**—The amendments made by
16 this section shall apply to taxable years beginning after
17 the date of the enactment of this Act.

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