

111TH CONGRESS
2D SESSION

H. R. 5080

To amend the Internal Revenue Code of 1986 to provide unemployment benefits during summer vacation for nonprofessional school employees.

IN THE HOUSE OF REPRESENTATIVES

APRIL 20, 2010

Mr. KENNEDY (for himself and Mr. LANGEVIN) 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 provide unemployment benefits during summer vacation for nonprofessional school employees.

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. UNEMPLOYMENT BENEFITS DURING SUMMER**
4 **VACATION FOR NONPROFESSIONAL SCHOOL**
5 **EMPLOYEES.**

6 (a) IN GENERAL.—Subparagraph (A) of section
7 3304(a)(6) of the Internal Revenue Code of 1986 is
8 amended by striking “and” at the end of clause (v) and
9 by inserting after clause (vi) the following new clause:

1 “(vii) with respect to services to which
2 clause (ii) applies, compensation may not
3 be denied under provisions of State law im-
4 plementing this subparagraph for any pe-
5 riod between 2 successive academic years
6 or terms which lasts longer than 4 weeks
7 in duration, and”.

8 (b) EFFECTIVE DATE.—

9 (1) The amendments made by this section shall
10 apply with respect to certifications of State laws for
11 2011 and subsequent years, but only with respect to
12 service performed after December 31, 2010.

13 (2) Section 3304(a)(6)(A) of the Internal Rev-
14 enue Code of 1986, as amended by this section, shall
15 not be a requirement for the State law of any State
16 prior to July 1, 2011, if the legislature of such State
17 does not meet in a regular session which closes dur-
18 ing the calendar year 2010.

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