

111TH CONGRESS  
2D SESSION

# H. R. 5598

To exclude from gross income compensation provided by BP, PLC for victims of the explosion on and sinking of the mobile offshore drilling unit Deepwater Horizon and the discharge of oil in the Gulf of Mexico caused by such explosion and sinking, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 24, 2010

Mr. MELANCON (for himself and Mr. BOYD) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To exclude from gross income compensation provided by BP, PLC for victims of the explosion on and sinking of the mobile offshore drilling unit Deepwater Horizon and the discharge of oil in the Gulf of Mexico caused by such explosion and sinking, and for other purposes.

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 “Oil Spill Tax Relief  
5       Act of 2010”.

1 **SEC. 2. GULF OIL SPILL COMPENSATION EXCLUDED FROM**  
2 **GROSS INCOME.**

3 For purposes of the Internal Revenue Code of  
4 1986—

5 (1) the explosion on and sinking of the mobile  
6 offshore drilling unit Deepwater Horizon and the  
7 discharge of oil in the Gulf of Mexico caused by such  
8 explosion and sinking shall be treated as a qualified  
9 disaster under section 139(c) of such Code, and

10 (2) any compensation provided by BP, PLC to  
11 a victim of such disaster shall be treated as a quali-  
12 fied disaster relief payment under section 139(b) of  
13 such Code.

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