

113TH CONGRESS
1ST SESSION

H. R. 2724

To exclude from gross income compensation provided for victims of the
March 29, 2013, pipeline oil spill in Mayflower, Arkansas.

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2013

Mr. GRIFFIN of Arkansas (for himself, Mr. WOMACK, Mr. CRAWFORD, and
Mr. COTTON) introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To exclude from gross income compensation provided for
victims of the March 29, 2013, pipeline oil spill in
Mayflower, Arkansas.

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 “Mayflower Oil Spill
5 Tax Relief Act of 2013”.

6 **SEC. 2. MAYFLOWER, ARKANSAS OIL SPILL COMPENSATION**

7 **EXCLUDED FROM GROSS INCOME.**

8 For purposes of the Internal Revenue Code of
9 1986—

1 (1) the March 29, 2013, pipeline rupture and
2 oil spill in Mayflower, Arkansas, shall be treated as
3 a qualified disaster under section 139(c) of such
4 Code, and

5 (2) any compensation provided to or for the
6 benefit of a victim of such disaster shall be treated
7 as a qualified disaster relief payment under section
8 139(b) of such Code.

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