

113TH CONGRESS
1ST SESSION

S. 1350

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

IN THE SENATE OF THE UNITED STATES

JULY 24, 2013

Mr. BOOZMAN (for himself and Mr. PRYOR) introduced the following bill;
which was read twice and referred to the Committee on Finance

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 COMPENSA-**
7 **TION 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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