

116TH CONGRESS
2D SESSION

S. 4911

To amend the Internal Revenue Code of 1986 to extend the exclusion for compensation for injuries or sickness to encompass posttraumatic stress disorder, and for other purposes.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 18, 2020

Mr. MERKLEY introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to extend the exclusion for compensation for injuries or sickness to encompass posttraumatic stress disorder, 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. EXCLUSION FOR COMPENSATION FOR**
4 **POSTTRAUMATIC STRESS DISORDER.**

5 (a) IN GENERAL.—Paragraph (2) of section 104(a)
6 of the Internal Revenue Code of 1986 is amended by strik-
7 ing “sickness” and inserting “sickness or posttraumatic
8 stress disorder”.

1 (b) CONFORMING AMENDMENT.—The last sentence
2 of section 104(a) of the Internal Revenue Code of 1986
3 is amended by striking “shall not apply” and inserting
4 “shall not apply to posttraumatic stress disorder or”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to compensation received after the
7 date of the enactment of this Act.

○