

Public Law 107-358  
107th Congress  
An Act

To repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the exclusion from Federal income tax for restitution received by victims of the Nazi Regime.

Dec. 17, 2002  
[H.R. 4823]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Holocaust Restitution Tax Fairness Act of 2002”.

Holocaust  
Restitution Tax  
Fairness Act of  
2002.  
26 USC 1 note.

**SEC. 2. REPEAL OF APPLICABILITY OF SUNSET OF THE ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001 WITH RESPECT TO EXCLUSION FROM FEDERAL INCOME TAX FOR RESTITUTION RECEIVED BY VICTIMS OF NAZI REGIME.**

Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by adding at the end the following new subsection:

26 USC 1 note.

“(c) EXCEPTION.—Subsection (a) shall not apply to section 803 (relating to no federal income tax on restitution received by victims of the Nazi regime or their heirs or estates).”.

Approved December 17, 2002.

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**LEGISLATIVE HISTORY—H.R. 4823 (S. 2577):**  
CONGRESSIONAL RECORD, Vol. 148 (2002):  
June 4, considered and passed House.  
Nov. 20, considered and passed Senate.

