

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1489

To amend the Internal Revenue Code of 1986 to repeal the provision which includes unemployment compensation in income subject to tax.

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IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 1993

Mrs. KENNELLY introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the provision which includes unemployment compensation in income subject to tax.

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. REPEAL OF TAXATION OF UNEMPLOYMENT**  
4 **COMPENSATION.**

5 (a) GENERAL RULE.—Section 85 of the Internal  
6 Revenue Code of 1986 (relating to unemployment com-  
7 pensation) is hereby repealed.

8 (b) REPEAL OF REPORTING REQUIREMENTS.—Sec-  
9 tion 6050B of such Code (relating to returns relating to  
10 unemployment compensation) is hereby repealed.

1 (c) CLERICAL AMENDMENTS.—

2 (1) The table of sections for part II of sub-  
3 chapter B of chapter 1 of such Code is amended by  
4 striking the item relating to section 85.

5 (2) The table of sections for subpart B of part  
6 III of subchapter A of chapter 61 of such Code is  
7 amended by striking the item relating to section  
8 6050B.

9 (d) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to payments received after Decem-  
11 ber 31, 1992.

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