

104TH CONGRESS  
2D SESSION

# H. R. 3451

To amend the Internal Revenue Code of 1986 to exempt from certain reporting requirements certain amounts paid to election officials and election workers.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 14, 1996

Mr. GEKAS 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 exempt from certain reporting requirements certain amounts paid to election officials and election workers.

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. EXEMPTION FROM REPORTING REQUIRE-**  
4 **MENTS FOR CERTAIN AMOUNTS PAID TO**  
5 **ELECTION OFFICIALS AND ELECTION WORK-**  
6 **ERS.**

7 (a) IN GENERAL.—Section 6051 of the Internal Rev-  
8 enue Code of 1986 is amended by adding at the end the  
9 following new subsection:

1       “(g) EXCEPTION FOR CERTAIN AMOUNTS PAID TO  
2 ELECTION OFFICIALS AND ELECTION WORKERS.—Not-  
3 withstanding any other provision of this title, the Sec-  
4 retary may not require a statement described in this sec-  
5 tion to include any amount paid as remuneration for serv-  
6 ice performed by an election official or election worker  
7 (within the meaning of section 3121(b)(7)(F)(iv)) if it is  
8 reasonable to believe that such remuneration is not subject  
9 to tax under chapter 21 (relating to Federal Insurance  
10 Contributions Act).”

11       (b) EFFECTIVE DATE.—The amendment made by  
12 this section shall apply to remuneration paid after Decem-  
13 ber 31, 1995, in taxable years ending after such date.

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