

104TH CONGRESS
1ST SESSION

H. R. 540

To amend the Internal Revenue Code of 1986 to make the exclusion for amounts received under group legal services plans permanent.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 17, 1995

Mr. RANGEL introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to make the exclusion for amounts received under group legal services plans permanent.

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. PERMANENT EXTENSION OF EXCLUSION FOR**
4 **EMPLOYER-PROVIDED GROUP LEGAL SERV-**
5 **ICES PLANS.**

6 (a) GENERAL RULE.—Subsection (e) of section 120
7 of the Internal Revenue Code of 1986 is amended to read
8 as follows:

9 “(e) APPLICATION OF SECTION.—This section shall
10 apply to—

1 “(1) taxable years beginning after December
2 31, 1976, and before July 1, 1992, and

3 “(2) taxable years beginning after December
4 31, 1994.”

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to taxable years beginning after
7 December 31, 1994.

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