

106TH CONGRESS
1ST SESSION

S. 103

To amend the Internal Revenue Code of 1986 to eliminate the temporary increase in unemployment tax.

IN THE SENATE OF THE UNITED STATES

JANUARY 19, 1999

Mr. ALLARD (for himself, and Mr. ENZI:) 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 eliminate the temporary increase in unemployment 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 TEMPORARY UNEMPLOYMENT TAX.**

4 Section 3301 of the Internal Revenue Code of 1986
5 (relating to rate of unemployment tax) is amended—

6 (1) by striking “2007” in paragraph (1) and in-
7 serting “1999”; and

8 (2) by striking “2008” in paragraph (2) and in-
9 serting “2000”.