

107TH CONGRESS  
1ST SESSION

# H. R. 2837

To amend the Internal Revenue Code of 1986 to extend the exclusion from an employee's gross income for employer-provided health coverage of the employee's spouse to coverage provided to the employee's domestic partner.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 5, 2001

Mr. McDERMOTT 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 extend the exclusion from an employee's gross income for employer-provided health coverage of the employee's spouse to coverage provided to the employee's domestic partner.

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. SHORT TITLE.**

4 This Act may be cited as the "Tax Equity for Domes-  
5 tic Partners Act of 2001".

1 **SEC. 2. EXTENSION OF EXCLUSION FOR EMPLOYER-PRO-**  
2 **VIDED HEALTH COVERAGE TO DOMESTIC**  
3 **PARTNERS OF EMPLOYEES.**

4 (a) **IN GENERAL.**—Section 106 of the Internal Rev-  
5 enue Code of 1986 (relating to contributions by employer  
6 to accident and health plans) is amended by adding at the  
7 end the following new subsection:

8 “(d) **COVERAGE PROVIDED FOR DOMESTIC PART-**  
9 **NERS OF EMPLOYEES.**—For purposes of this section, em-  
10 ployer-provided coverage under an accident or health plan  
11 for a domestic partner (other than a spouse) of an em-  
12 ployee shall be treated in the same manner as such cov-  
13 erage for the spouse of an employee.”

14 (b) **EFFECTIVE DATE.**—The amendment made by  
15 this section shall apply to taxable years beginning after  
16 the date of the enactment of this Act.

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