

107TH CONGRESS  
1ST SESSION

# H. R. 886

To amend the Internal Revenue Code of 1986 to exclude unemployment compensation from gross income.

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IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2001

Ms. EDDIE BERNICE JOHNSON of Texas 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 exclude unemployment compensation from gross income.

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. EXCLUSION OF UNEMPLOYMENT COMPENSA-**  
4       **TION FROM GROSS INCOME.**

5       (a) IN GENERAL.—Part II of subchapter B of chap-  
6       ter 1 of the Internal Revenue Code of 1986 (relating to  
7       items specifically included in gross income) is amended by  
8       striking section 85.

9       (b) CONFORMING AND CLERICAL AMENDMENTS.—

1           (1) Section 3402(p) of such Code is amended  
2           by striking paragraph (2) and redesignating para-  
3           graph (3) as paragraph (2).

4           (2) Such Code is amended by striking section  
5           6050B and by striking the item relating to that sec-  
6           tion in the table of sections for subpart B of part  
7           III of subchapter A of chapter 61.

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

11          (c) EFFECTIVE DATE.—The amendments made by  
12          this Act shall apply to payments of unemployment com-  
13          pensation made after December 31, 2001, in taxable years  
14          ending after such date.

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