

108TH CONGRESS  
1ST SESSION

# H. R. 1187

To impose a retroactive, 2-year moratorium on inclusion of unemployment compensation in gross income.

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IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2003

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

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## A BILL

To impose a retroactive, 2-year moratorium on inclusion of unemployment compensation in 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. RETROACTIVE, 2-YEAR MORATORIUM ON IN-**  
4 **CLUSION OF UNEMPLOYMENT COMPENSA-**  
5 **TION IN GROSS INCOME.**

6 (a) IN GENERAL.—Section 85 of the Internal Rev-  
7 enue Code of 1986 (relating to unemployment compensa-  
8 tion) is amended by adding at the end the following new  
9 subsection:

1       “(c) MORATORIUM.—This section shall not apply to  
2 taxable years beginning in 2002 and 2003.”.

3       (b) EFFECTIVE DATE.—The amendment made by  
4 this section shall take effect on the date of the enactment  
5 of this Act.

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