

111TH CONGRESS  
1ST SESSION

# S. 155

To amend the Internal Revenue Code of 1986 to suspend the taxation of unemployment compensation for 2 years.

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IN THE SENATE OF THE UNITED STATES

JANUARY 6, 2009

Ms. SNOWE (for herself, Mrs. LINCOLN, and Mr. BUNNING) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to suspend the taxation of unemployment compensation for 2 years.

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 “Unemployment Benefit  
5 Tax Suspension Act of 2009”.

6 **SEC. 2. SUSPENSION OF TAX ON UNEMPLOYMENT COM-**  
7 **PENSATION.**

8 (a) IN GENERAL.—Section 85 of the Internal Rev-  
9 enue Code of 1986 (relating to unemployment compensa-

1 tion) is amended by adding at the end the following new  
2 subsection:

3       “(c) TEMPORARY SUSPENSION.—Subsection (a) shall  
4 not apply to taxable years beginning after December 31,  
5 2007, and before January 1, 2010.”.

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