

116TH CONGRESS  
2D SESSION

# S. 4713

To amend the Internal Revenue Code of 1986 to exempt a portion of unemployment compensation received during 2020 from income taxes.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 24, 2020

Mr. DURBIN (for himself, Ms. BALDWIN, Ms. STABENOW, Mr. REED, and Ms. HIRONO) 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 exempt a portion of unemployment compensation received during 2020 from income taxes.

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 “Coronavirus Unem-  
5 ployment Benefits Tax Relief Act”.

1 **SEC. 2. SUSPENSION OF TAX ON PORTION OF UNEMPLOY-**  
2 **MENT COMPENSATION.**

3 (a) **IN GENERAL.**—Section 85 of the Internal Rev-  
4 enue Code of 1986 is amended by adding at the end the  
5 following new subsection:

6 “(c) **SPECIAL RULE FOR 2020.**—In the case of any  
7 taxable year beginning in 2020, gross income shall not in-  
8 clude so much of the unemployment compensation received  
9 by an individual as does not exceed \$10,200.”.

10 (b) **EFFECTIVE DATE.**—The amendment made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2019.

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