

103^D CONGRESS
2^D SESSION

H. R. 4834

To amend the Internal Revenue Code of 1986 to eliminate the requirement that States pay unemployment compensation on the basis of services performed by election workers.

IN THE HOUSE OF REPRESENTATIVES

JULY 26, 1994

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

A BILL

To amend the Internal Revenue Code of 1986 to eliminate the requirement that States pay unemployment compensation on the basis of services performed by election workers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) paragraph (3) of section 3309(b) of the Internal
4 Revenue Code of 1986 (relating to exception for certain
5 services) is amended by striking “or” at the end of sub-
6 paragraph (D), by adding “or” at the end of subpara-
7 graph (E), and by inserting after subparagraph (E) the
8 following new subparagraph:

1 “(F) an election official or election worker
2 if the amount of remuneration reasonably ex-
3 pected to be received by the individual during
4 the calendar year for services as an election of-
5 ficial or election worker is less than \$200;”.

6 (b) The amendment made by subsection (a) shall
7 apply to services performed after the date of the enact-
8 ment of this Act.

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