

104TH CONGRESS  
2D SESSION

# S. 2072

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.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 13, 1996

Mr. GRAMS 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 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—

6                   “(i) \$1,000 with respect to service  
7                   performed during any calendar year ending  
8                   on or before December 31, 1999; and

9                   “(ii) the adjusted amount determined  
10                  under section 218(e)(8)(B) of the Social  
11                  Security Act with respect to service per-  
12                  formed during any calendar year commenc-  
13                  ing on or after January 1, 2000.”

14           (b) The amendment made by subsection (a) shall  
15           apply to services performed in calendar years commencing  
16           after December 31, 1995.

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