

104TH CONGRESS
1ST SESSION

S. 997

To amend the Internal Revenue Code of 1986 to make permanent the exclusion for amounts received under qualified group legal services plans.

IN THE SENATE OF THE UNITED STATES

JUNE 29 (legislative day, JUNE 19), 1995

Mr. D'AMATO introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the exclusion for amounts received under qualified group legal services plans.

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. PERMANENT EXTENSION OF EXCLUSION FOR**
4 **AMOUNTS RECEIVED UNDER QUALIFIED**
5 **GROUP LEGAL SERVICES PLANS.**

6 (a) GENERAL RULE.—Section 120 of the Internal
7 Revenue Code of 1986 (relating to amounts received under
8 qualified group legal services plans) is amended by strik-
9 ing subsection (e) and by redesignating subsection (f) as
10 subsection (e).

1 (b) EFFECTIVE DATE.—The amendments made by
2 subsection (a) shall apply to taxable years beginning after
3 December 31, 1994.

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