

106TH CONGRESS
2D SESSION

H. R. 3857

To amend the Internal Revenue Code of 1986 to provide that no portion of any benefit under a workmen's compensation act shall be treated as a Social Security benefit for purposes of the taxation of Social Security benefits.

IN THE HOUSE OF REPRESENTATIVES

MARCH 8, 2000

Mr. FRANKS of New Jersey 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 provide that no portion of any benefit under a workmen's compensation act shall be treated as a Social Security benefit for purposes of the taxation of Social Security benefits.

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. REPEAL OF INCLUSION OF CERTAIN WORK-**
4 **MEN'S COMPENSATION BENEFITS AS SOCIAL**
5 **SECURITY BENEFITS.**

6 (a) IN GENERAL.—Subsection (d) of section 86 of the
7 Internal Revenue Code of 1986 (defining social security
8 benefit) is amended by striking paragraph (3) and by re-

1 designating paragraphs (4) and (5) as paragraphs (3) and
2 (4), respectively.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to all taxable years beginning be-
5 fore, on, or after the date of the enactment of this Act.

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