

107<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3790

To amend the Internal Revenue Code of 1986 to repeal the automatic treatment of amounts paid for services performed in Federal employment by residents of American Samoa.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2002

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

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the automatic treatment of amounts paid for services performed in Federal employment by residents of American Samoa.

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. TREATMENT OF AMOUNTS PAID TO FEDERAL**  
4                               **EMPLOYEES WHO ARE RESIDENTS OF AMER-**  
5                               **ICAN SAMOA.**

6       (a) IN GENERAL.—Paragraph (1) of section 931(d)  
7       of the Internal Revenue Code of 1986 (relating to special  
8       rules) is amended by adding at the end the following new

1 sentence: “The preceding sentence shall not apply with re-  
2 spect to American Samoa.”.

3 (b) **EFFECTIVE DATE.**—The amendment made by  
4 subsection (a) shall apply to taxable years beginning after  
5 December 31, 2001.

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