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(Original Signature of Member)

116TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To exclude from tax certain payments of Federal pandemic unemployment compensation, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

Ms. VELÁZQUEZ introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

\_\_\_\_\_

**A BILL**

To exclude from tax certain payments of Federal pandemic unemployment compensation, and for other purposes.

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. SHORT TITLE.**

4 This Act may be cited as the “Excluding Pandemic  
5 Unemployment Compensation from Income Act”.

1 **SEC. 2. CERTAIN PAYMENTS OF FEDERAL PANDEMIC UN-**  
2 **EMPLOYMENT COMPENSATION NOT INCLUD-**  
3 **IBLE IN GROSS INCOME OR TAKEN INTO AC-**  
4 **COUNT IN DETERMINING CERTAIN MEANS-**  
5 **TESTED BENEFITS.**

6 (a) **EXCLUSION FROM GROSS INCOME.**—For pur-  
7 poses of the Internal Revenue Code of 1986, gross income  
8 shall not include the additional amount of \$600 referred  
9 to in section 2104(b)(1)(B) of the CARES Act which is  
10 received by the taxpayer pursuant to section 2102, 2104,  
11 or 2107 of such Act.

12 (b) **DISREGARDED IN THE ADMINISTRATION OF FED-**  
13 **ERAL PROGRAMS AND FEDERALLY ASSISTED PRO-**  
14 **GRAMS.**—For purposes of section 6409 of the Internal  
15 Revenue Code of 1986, any additional amount of \$600  
16 to which subsection (a) applies shall be treated in the same  
17 manner as a refund under such Code.

18 (c) **EFFECTIVE DATES.**—

19 (1) **EXCLUSION.**—Subsection (a) shall apply to  
20 taxable years ending after the date of the enactment  
21 of the CARES Act.

22 (2) **DISREGARD.**—Subsection (b) shall apply to  
23 amounts received after the date of the enactment of  
24 the CARES Act.