

116TH CONGRESS  
2D SESSION

# H. R. 6695

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

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## IN THE HOUSE OF REPRESENTATIVES

MAY 1, 2020

Ms. VELÁZQUEZ (for herself, Mr. CICILLINE, Mr. TONKO, Mrs. DEMINGS, Mr. ESPAILLAT, Mr. GRIJALVA, Ms. OCASIO-CORTEZ, Mr. COX of California, Mr. HASTINGS, Mr. ROSE of New York, Ms. JAYAPAL, Ms. MENG, Mr. POCAN, Mr. CISNEROS, Mr. VEASEY, Ms. NORTON, Mr. SUOZZI, Ms. SPEIER, Ms. PRESSLEY, Mr. GONZALEZ of Texas, Ms. TLAIB, Mr. KENNEDY, Mrs. TRAHAN, Mr. NADLER, Mr. SIRES, Ms. CLARKE of New York, and Mr. CÁRDENAS) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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.

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