

117TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to exempt a portion of unemployment compensation received during 2020 from income taxes.

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IN THE SENATE OF THE UNITED STATES

Mr. DURBIN (for himself, Ms. BALDWIN, Mr. SANDERS, Ms. HIRONO, Mr. MENENDEZ, Mr. REED, Ms. DUCKWORTH, Ms. CORTEZ MASTO, and Ms. WARREN) introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to exempt a portion of unemployment compensation received during 2020 from income taxes.

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 “Coronavirus Unem-  
5 ployment Benefits Tax Relief Act”.

1 **SEC. 2. SUSPENSION OF TAX ON PORTION OF UNEMPLOY-**  
2 **MENT COMPENSATION.**

3 (a) **IN GENERAL.**—Section 85 of the Internal Rev-  
4 enue Code of 1986 is amended by adding at the end the  
5 following new subsection:

6 “(c) **SPECIAL RULE FOR 2020.**—In the case of any  
7 taxable year beginning in 2020, gross income shall not in-  
8 clude so much of the unemployment compensation received  
9 by an individual as does not exceed \$10,200.”.

10 (b) **EFFECTIVE DATE.**—The amendment made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2019.