

103^D CONGRESS
1ST SESSION

S. 153

To amend the Internal Revenue Code of 1986 to provide that service performed for an elementary or secondary school operated primarily for religious purposes is exempt from the Federal unemployment tax.

IN THE SENATE OF THE UNITED STATES

JANUARY 21 (legislative day, JANUARY 5), 1993

Mr. THURMOND introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide that service performed for an elementary or secondary school operated primarily for religious purposes is exempt from the Federal unemployment tax.

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. EXEMPTION FROM UNEMPLOYMENT TAX.**

4 (a) IN GENERAL.—Section 3309(b)(1) of the Internal
5 Revenue Code of 1986 (relating to exemption from unem-
6 ployment tax) is amended by inserting before the semi-
7 colon at the end thereof the following: “, or (C) an elemen-
8 tary or secondary school which is operated primarily for

1 religious purposes, which is described in section 501(c)(3),
2 and which is exempt from tax under section 501(a)’’.

3 (b) EFFECTIVE DATE.—The amendment made by
4 subsection (a) shall apply to services performed after
5 December 31, 1992.

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