

106TH CONGRESS  
1ST SESSION

# S. 103

To amend the Internal Revenue Code of 1986 to eliminate the temporary increase in unemployment tax.

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IN THE SENATE OF THE UNITED STATES

JANUARY 19, 1999

Mr. ALLARD (for himself and Mr. ENZI) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to eliminate the temporary increase in 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. REPEAL OF TEMPORARY UNEMPLOYMENT TAX.**

4 Section 3301 of the Internal Revenue Code of 1986  
5 (relating to rate of unemployment tax) is amended—

6 (1) by striking “2007” in paragraph (1) and in-  
7 serting “1999”; and

8 (2) by striking “2008” in paragraph (2) and in-  
9 serting “2000”.