

**AMENDMENT TO AMERICAN RESCUE PLAN ACT  
OF 2021  
OFFERED BY MR. LAMALFA OF CALIFORNIA**

Add at the end of part 8 of subtitle G of title IX  
the following:

1 **SEC. 9674. EXCLUSION OF UNEMPLOYMENT COMPENSA-**  
2 **TION FROM GROSS INCOME.**

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) **EXCLUSION OF UNEMPLOYMENT COMPENSA-**  
7 **TION DURING 2020.**—Notwithstanding subsection (a),  
8 gross income shall not include unemployment compensa-  
9 tion received during 2020.”.

10 (b) **EFFECTIVE DATE.**—The amendment made by  
11 this section shall apply to amounts received after Decem-  
12 ber 31, 2019, in taxable years ending after such date.

