

**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. SUSPENSION OF PENALTIES AND INTEREST ON**
2 **UNDERPAYMENT ALLOCABLE TO UNEMPLOY-**
3 **MENT COMPENSATION.**

4 In the case of any portion of an underpayment of tax
5 by an individual that is allocable to unemployment com-
6 pensation includible in gross income for any taxable year
7 beginning during 2020, the Secretary shall suspend the
8 imposition of, with respect to such portion, any interest,
9 penalty, additional to tax, or additional amount which is
10 computed by reference, and is properly allocable, to the
11 period of time before January 1, 2022.

