AMENDMENT TO H.R. 1

OFFERED BY MS. Kilroy

Add at the end of subtitle H of title I of division B the following new part:

1 **PART 5—UNEMPLOYMENT COMPENSATION**

2 **SEC. 1741. EXCLUSION OF UNEMPLOYMENT COMPENSA-**
3 **TION.**

4 Section 85 is amended by adding at the end the fol-
5 lowing new subsection:

6 "(c) SPECIAL RULE FOR 2009.—In the case of tax-
7 able years beginning in 2009, subsection (a) shall only
8 apply to unemployment compensation received by the tax-
9 payer to the extent such compensation exceeds $2,500.".