

# H.R. 1

To exempt taxation of unemployment insurance for the taxable year of  
2022

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IN THE CONGRESS OF THE UNITED STATES

MARCH 15<sup>TH</sup>, 2022

Mr. LIGHTWOOD (for himself,) introduced the  
following bill;

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## A BILL

To exempt taxation of unemployment insurance for the taxable year of  
2022

*Be it enacted by the Senate and House of Representatives in  
Congress Assembled,*

### **SECTION 1. SHORT TITLE.**

This Act may be cited as the “Unemployment Tax Exemptions Act”.

### **SEC. 2. SUSPENSION OF TAXATION ON UNEMPLOYMENT COMPENSATION.**

(a) IN GENERAL.—Section 85 of title 26, United States Code, is amended by  
adding the following subparagraph at the end:

“(c) SPECIAL RULE FOR 2022.—In the case of any taxable year  
beginning in 2022, gross income shall not include so much of the

unemployment compensation received by an individual as does not exceed \$20,000.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2021.

**SEC. 3. ENACTMENT.**

EFFECTIVE DATE.—This Act shall go into effect immediately upon passage.

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