

**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.”.