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(Original Signature of Member)

119TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to exclude compensation received by poll workers from gross income for Federal income tax purposes.

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IN THE HOUSE OF REPRESENTATIVES

Mr. MORELLE introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to exclude compensation received by poll workers from gross income for Federal income tax purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Poll Worker Tax Cut  
5 Act”.

1 **SEC. 2. EXCLUSION OF COMPENSATION RECEIVED BY POLL**  
2 **WORKERS FROM GROSS INCOME FOR FED-**  
3 **ERAL INCOME TAX PURPOSES.**

4 (a) IN GENERAL.—Part III of subchapter B of chap-  
5 ter 1 of the Internal Revenue Code of 1986 is amended  
6 by inserting after section 139L the following new section:

7 **“SEC. 139M. COMPENSATION RECEIVED BY POLL WORKERS.**

8 “(a) IN GENERAL.—Gross income shall not include  
9 compensation received by an individual for temporary  
10 service as a poll worker with respect to any election for  
11 public office.

12 “(b) NO EXCLUSION FOR EMPLOYMENT TAX PUR-  
13 POSES.—Compensation shall not fail to be taken into ac-  
14 count as wages under any provision of subtitle C solely  
15 because such compensation is excluded from gross income  
16 under this section.

17 “(c) REGULATIONS.—The Secretary shall prescribe  
18 such regulations as may be necessary or appropriate to  
19 carry out the purposes of this section.”.

20 (b) CLERICAL AMENDMENT.—The table of sections  
21 for part III of subchapter B of chapter 1 of such Code  
22 is amended by inserting after the item relating to section  
23 139L the following new item:

“Sec. 139M. Compensation received by poll workers.”.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to compensation received after De-  
3 cember 31, 2025.