

119TH CONGRESS
2D SESSION

H. R. 7768

To amend the Internal Revenue Code of 1986 to establish a deduction
for certain amounts paid for rent for a primary residence.

IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2026

Mr. LANDSMAN (for himself and Mr. KEAN) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to establish
a deduction for certain amounts paid for rent for a
primary residence.

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 “Tax Relief for Renters
5 Act of 2026”.

6 **SEC. 2. DEDUCTION FOR RENT PAYMENTS.**

7 (a) IN GENERAL.—

8 (1) DEDUCTION ALLOWED.—Part VII of sub-
9 chapter B of chapter 1 of the Internal Revenue Code
10 of 1986 is amended by redesignating section 226 as

1 section 227 and by inserting after section 225 the
2 following new section:

3 **“SEC. 226. RENT PAYMENTS.**

4 “(a) IN GENERAL.—There shall be allowed as a de-
5 duction an amount equal to $\frac{1}{12}$ the qualified rent expenses
6 of the taxpayer for the taxable year.

7 “(b) QUALIFIED RENT EXPENSES.—For purposes of
8 this section, the term ‘qualified rent expenses’ means, with
9 respect to a taxable year, amounts paid or incurred to
10 lease the primary residence of the taxpayer during the tax-
11 able year.

12 “(c) LIMITATIONS.—

13 “(1) IN GENERAL.—The deduction allowed
14 under subsection (a) shall not exceed \$4,000 for any
15 individual in any taxable year.

16 “(2) INCOME LIMITATION.—

17 “(A) IN GENERAL.—No deduction shall be
18 allowed under subsection (a) in the case of an
19 individual whose adjusted gross income for the
20 taxable year exceeds the threshold amount.

21 “(B) THRESHOLD AMOUNT.—For purposes
22 of this paragraph, the term ‘threshold amount’
23 means—

24 “(i) in the case of a joint return or a
25 surviving spouse, \$125,000,

1 “(ii) in the case of married filing sep-
 2 arately, \$85,000,

3 “(iii) in the case of a head of house-
 4 hold, \$80,000, or

5 “(iv) in the case of any other indi-
 6 vidual, \$75,000.

7 “(d) INFLATION ADJUSTMENT.—

8 “(1) IN GENERAL.—In the case of any taxable
 9 year beginning after 2027, each of the dollar
 10 amounts in subsection (c) shall be increased by an
 11 amount equal to—

12 “(A) such dollar amount, multiplied by

13 “(B) the cost-of-living adjustment deter-
 14 mined under section 1(f)(3) for the calendar
 15 year in which the taxable year begins, deter-
 16 mined by substituting ‘calendar year 2026’ for
 17 ‘calendar year 2016’ in subparagraph (A)(ii)
 18 thereof.

19 “(2) ROUNDING.—If any increase under para-
 20 graph (1) is not a multiple of \$100, such increase
 21 shall be rounded to the nearest multiple of \$100.”.

22 (2) CONFORMING AMENDMENT.—The table of
 23 sections for part VII of subchapter B of chapter 1
 24 of such Code is amended by redesignating the item
 25 relating to section 224 as relating to section 225

1 and by inserting after the item relating to section
2 225 the following new item:

“Sec. 226. Rent payments.”.

3 (b) DEDUCTION ALLOWED TO NON-ITEMIZERS.—
4 Section 63(b) of such Code is amended by striking “and”
5 at the end of paragraph (6), by striking the period at the
6 end of paragraph (7) and inserting “and”, and by adding
7 at the end the following new paragraph:

8 “(8) the deduction provided in section 226.”.

9 (c) NON-APPLICATION OF CERTAIN LIMITATIONS
10 FOR ITEMIZERS.—

11 (1) DEDUCTION NOT TREATED AS A MISCELLA-
12 NEOUS ITEMIZED DEDUCTION.—Section 67(b) of
13 such Code is amended by striking “and” at the end
14 of paragraph (12), by striking the period at the end
15 of paragraph (13) and inserting “, and”, and by
16 adding at the end the following new paragraph:

17 “(14) the deduction under section 226 (relating
18 to rent payments).”.

19 (d) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to taxable years beginning after
21 December 31, 2026.

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