

119TH CONGRESS  
2D SESSION

# H. R. 8313

To amend the Internal Revenue Code of 1986 to make permanent the Trump accounts contribution pilot program, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2026

Mr. SMITH of Nebraska (for himself, Mr. MOORE of Utah, and Mr. JACK) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the Trump accounts contribution pilot program, and for other 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 “Trump Accounts for  
5 All Generations Act”.

1 **SEC. 2. PERMANENT EXTENSION AND ENHANCEMENT OF**  
2 **TRUMP ACCOUNTS CONTRIBUTION PILOT**  
3 **PROGRAM.**

4 (a) PERMANENT EXTENSION.—Section 6434(c)(1) of  
5 the Internal Revenue Code of 1986 is amended by striking  
6 “and before January 1, 2029,”.

7 (b) INFLATION ADJUSTMENT.—Section 6434 of such  
8 Code, as amended by subsection (a), is amended—

9 (1) by redesignating subsections (h) and (i) as  
10 subsections (i) and (j), respectively, and

11 (2) by inserting after subsection (g) the fol-  
12 lowing new subsection:

13 “(h) INFLATION ADJUSTMENT.—In the case of any  
14 taxable year beginning after 2028, the \$1,000 amount in  
15 subsection (a) shall be increased by an amount equal to—

16 “(1) such dollar amount, multiplied by

17 “(2) the cost-of-living adjustment determined  
18 under section 1(f)(3) for the calendar year in which  
19 the taxable year begins, determined by substituting  
20 ‘calendar year 2027’ for ‘calendar year 2016’ in sub-  
21 paragraph (A)(ii) thereof.

22 If any increase under this subsection is not a multiple of  
23 \$100, such increase shall be rounded to the next lowest  
24 multiple of \$100.”.

25 (c) CONFORMING AMENDMENTS.—

1           (1) Section 6434 of such Code, as amended by  
2           the preceding provisions of this section, is amended  
3           by striking “**PILOT**” in the heading thereof.

4           (2) Section 6213(g)(2)(AA) of such Code is  
5           amended by striking “pilot”.

6           (3) Section 6659 of such Code is amended by  
7           striking “**PILOT**” in the heading thereof.

8           (4) The item relating to section 6434 in the  
9           table of sections for subchapter B of chapter 65 of  
10          such Code is amended by striking “pilot”.

11          (5) The item relating to section 6659 in the  
12          table of sections for part I of subchapter A of chap-  
13          ter 68 of such Code is amended by striking “pilot”.

14          (d) **EFFECTIVE DATE.**—The amendments made by  
15          this section shall apply to taxable years beginning after  
16          December 31, 2026.

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