

119TH CONGRESS  
1ST SESSION

# S. 458

To amend the Internal Revenue Code of 1986 to repeal the inclusion in gross income of Social Security benefits.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 6 (legislative day, FEBRUARY 5), 2025

Mr. TUBERVILLE (for himself and Mr. SHEEHY) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the inclusion in gross income of Social Security benefits.

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 “Senior Citizens Tax  
5       Elimination Act”.

6       **SEC. 2. REPEAL OF INCLUSION IN GROSS INCOME OF SO-**  
7       **CIAL SECURITY BENEFITS.**

8       (a) IN GENERAL.—Section 86 of the Internal Rev-  
9       enue Code of 1986 (relating to social security benefits)

1 is amended by adding at the end the following new sub-  
 2 section:

3 “(g) TERMINATION.—This section shall not apply to  
 4 any taxable year beginning after the date of the enactment  
 5 of this subsection.”.

6 (b) SOCIAL SECURITY TRUST FUNDS HELD HARM-  
 7 LESS.—

8 (1) IN GENERAL.—There are hereby appro-  
 9 priated (out of any money in the Treasury not other-  
 10 wise appropriated) for each fiscal year to each fund  
 11 under the Social Security Act or the Railroad Re-  
 12 tirement Act of 1974 an amount equal to the reduc-  
 13 tion in the transfers to such fund for such fiscal  
 14 year by reason of section 86(g) of the Internal Rev-  
 15 enue Code of 1986.

16 (2) NO TAX INCREASES.—It is the sense of the  
 17 Congress that tax increases will not be used to pro-  
 18 vide the revenue necessary to carry out paragraph  
 19 (1).

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