

105TH CONGRESS
1ST SESSION

S. 1285

To amend the Internal Revenue Code of 1986 to provide that married couples may file a combined return under which each spouse is taxed using the rates applicable to unmarried individuals.

IN THE SENATE OF THE UNITED STATES

OCTOBER 9, 1997

Mr. FAIRCLOTH (for himself, Mrs. HUTCHISON, Mr. MACK, Mr. LOTT, Mr. ABRAHAM, Mr. SHELBY, Mr. ALLARD, Mr. ASHCROFT, Mr. BROWNBACK, Mr. BURNS, Mr. CAMPBELL, Mr. COCHRAN, Mr. COVERDELL, Mr. CRAIG, Mr. D'AMATO, Mr. DEWINE, Mr. FRIST, Mr. GORTON, Mr. GRAMM, Mr. GRAMS, Mr. GRASSLEY, Mr. HAGEL, Mr. HELMS, Mr. HUTCHINSON, Mr. INHOFE, Mr. KYL, Mr. BENNETT, Mr. MCCAIN, Mr. MCCONNELL, Mr. MURKOWSKI, Mr. NICKLES, Mr. SESSIONS, Mr. SMITH of Oregon, Mr. THOMAS, Mr. THURMOND, Mr. WARNER, and Ms. SNOWE) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide that married couples may file a combined return under which each spouse is taxed using the rates applicable to unmarried individuals.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Marriage Tax Elimination Act”.

4 **SEC. 2. COMBINED RETURN TO WHICH UNMARRIED RATES**
5 **APPLY.**

6 (a) IN GENERAL.—Subpart B of part II of subchapter A of chapter 61 of the Internal Revenue Code of 1986 (relating to income tax returns) is amended by inserting after section 6013 the following new section:

10 **“SEC. 6013A. COMBINED RETURN WITH SEPARATE RATES.**

11 “(a) GENERAL RULE.—A husband and wife may make a combined return of income taxes under subtitle A under which—

14 “(1) a separate taxable income is determined for each spouse by applying the rules provided in this section, and

17 “(2) the tax imposed by section 1 is the aggregate amount resulting from applying the separate rates set forth in section 1(c) to each such taxable income.

21 “(b) DETERMINATION OF TAXABLE INCOME.—

22 “(1) IN GENERAL.—For purposes of subsection (a)(1), the taxable income for each spouse shall be one-half of the taxable income computed as if the spouses were filing a joint return.

1 “(2) NONITEMIZERS.—For purposes of para-
 2 graph (1), if an election is made not to itemize de-
 3 ductions for any taxable year, the basic standard de-
 4 duction shall be equal to the amount which is twice
 5 the basic standard deduction under section
 6 63(c)(2)(C) for the taxable year.

7 “(c) TREATMENT OF CREDITS.—Credits shall be de-
 8 termined (and applied against the joint liability of the cou-
 9 ple for tax) as if the spouses had filed a joint return.

10 “(d) TREATMENT AS JOINT RETURN.—Except as
 11 otherwise provided in this section or in the regulations
 12 prescribed hereunder, for purposes of this title (other than
 13 sections 1 and 63(c)) a combined return under this section
 14 shall be treated as a joint return.

15 “(e) REGULATIONS.—The Secretary shall prescribe
 16 such regulations as may be necessary or appropriate to
 17 carry out this section.”

18 (b) UNMARRIED RATE MADE APPLICABLE.—So
 19 much of subsection (c) of section 1 of such Code as pre-
 20 cedes the table is amended to read as follows:

21 “(c) SEPARATE OR UNMARRIED RETURN RATE.—
 22 There is hereby imposed on the taxable income of every
 23 individual (other than a married individual (as defined in
 24 section 7703) filing a joint return or a separate return,
 25 a surviving spouse as defined in section 2(a), or a head

1 of household as defined in section 2(b)) a tax determined
 2 in accordance with the following table:”.

3 (c) CLERICAL AMENDMENT.—The table of sections
 4 for subpart B of part II of subchapter A of chapter 61
 5 of such Code is amended by inserting after the item relat-
 6 ing to section 6013 the following:

“Sec. 6013A. Combined return with separate rates.”

7 (d) EFFECTIVE DATE.—The amendments made by
 8 this section shall apply to taxable years beginning after
 9 the date of the enactment of this Act.

