

106TH CONGRESS
1ST SESSION

H. R. 108

To amend the Internal Revenue Code of 1986 to eliminate the marriage penalty in the standard deduction.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1999

Mr. KNOLLENBERG 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 eliminate the marriage penalty in the standard deduction.

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 “Marriage Penalty Re-
5 lief Act”.

6 **SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN STAND-**
7 **ARD DEDUCTION.**

8 (a) IN GENERAL.—Paragraph (2) of section 63(c) of
9 the Internal Revenue Code of 1986 (relating to standard
10 deduction) is amended—

1 (1) by striking “\$5,000” in subparagraph (A)
 2 and inserting “twice the dollar amount in effect
 3 under subparagraph (C) for the taxable year”;

4 (2) by adding “or” at the end of subparagraph
 5 (B);

6 (3) by striking “in the case of” and all that fol-
 7 lows in subparagraph (C) and inserting “in any
 8 other case.”; and

9 (4) by striking subparagraph (D).

10 (b) TECHNICAL AMENDMENTS.—

11 (1) Subparagraph (B) of section 1(f)(6) of such
 12 Code is amended by striking “(other than with” and
 13 all that follows through “shall be applied” and in-
 14 serting “(other than with respect to sections
 15 63(c)(4) and 151(d)(4)(A)) shall be applied”.

16 (2) Paragraph (4) of section 63(c) of such Code
 17 is amended by adding at the end the following flush
 18 sentence:

19 “The preceding sentence shall not apply to the
 20 amount referred to in paragraph (2)(A).”.

21 (c) EFFECTIVE DATE.—The amendments made by
 22 this section shall apply to taxable years beginning after
 23 December 31, 1998.

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