I

106TH CONGRESS
1ST SESSION

H. R. 1873

To amend the Internal Revenue Code of 1986 to increase the maximum taxable income for the 15 percent rate bracket.

IN THE HOUSE OF REPRESENTATIVES

MAY 19, 1999

Mr. SCARBOROUGH 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 increase the maximum taxable income for the 15 percent rate bracket.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Middle Class Tax Relief Act of 1999''.

SEC. 2. INCREASE IN MAXIMUM TAXABLE INCOME FOR 15 PERCENT RATE BRACKET.

Section 1(f) of the Internal Revenue Code of 1986 (relating to adjustments in tax tables so that inflation will not result in tax increases) is amended—

(1) in paragraph (2)—

(A) by redesignating subparagraphs (B) and (C) as subparagraphs (C) and (D),

(B) by inserting after subparagraph (A) the following:

‘‘(B) in the case of the tables contained in subsections (a), (b), (c), and (d), by increasing the maximum taxable income level for the 15 percent rate bracket and the minimum taxable income level for the 28 percent rate bracket otherwise determined under subparagraph (A) for taxable years beginning in any calendar year after 1999, by the applicable dollar amount for such calendar year,’’, and

(C) by striking ‘‘subparagraph (A)’’ in subparagraph (C) (as so redesignated) and inserting ‘‘subparagraphs (A) and (B)’’, and

(2) by adding at the end the following:

‘‘(8) APPLICABLE DOLLAR AMOUNT.—For purposes of paragraph (2)(B), the applicable dollar amount for any calendar year shall be determined as follows:

‘‘(A) JOINT RETURNS AND SURVIVING SPOUSES.—In the case of the table contained in subsection (a)—

“Calendar year:	Applicable Dollar Amount:
2000	$2,000
2001	$4,000
2002	$6,000
2003	$8,000
2004 and thereafter	$10,000.

“(B) OTHER TABLES.—In the case of the table contained in subsection (b), (c), or (d)—

“Calendar year:	Applicable Dollar Amount:
2000	$1,000
2001	$2,000
2002	$3,000
2003	$4,000
2004 and thereafter	$5,000.”

○