

106TH CONGRESS
1ST SESSION

H. R. 48

To amend the Internal Revenue Code of 1986 to repeal the 1993 increase
in income taxes on Social Security benefits.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1999

Mr. STUMP 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 repeal
the 1993 increase in income taxes on 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. REPEAL OF 1993 INCREASE IN TAX ON SOCIAL**
4 **SECURITY BENEFITS.**

5 (a) IN GENERAL.—Paragraph (2) of section 86(a) of
6 the Internal Revenue Code of 1986 (relating to social se-
7 curity and tier 1 railroad retirement benefits) is amended
8 by adding at the end the following new sentence:

9 “‘This paragraph shall not apply to any taxable year
10 beginning after December 31, 1999.’”

1 (b) CONFORMING AMENDMENTS.—

2 (1) Paragraph (3) of section 871(a) of such
3 Code is amended by striking “85 percent” in sub-
4 paragraph (A) and inserting “50 percent”.

5 (2)(A) Subparagraph (A) of section 121(e)(1)
6 of the Social Security Amendments of 1983 (Public
7 Law 98–21) is amended—

8 (i) by striking “(A) There” and inserting
9 “There”;

10 (ii) by striking “(i)” immediately following
11 “amounts equivalent to”; and

12 (iii) by striking “, less (ii)” and all that
13 follows and inserting a period.

14 (B) Paragraph (1) of section 121(e) of such Act
15 is amended by striking subparagraph (B).

16 (C) Paragraph (3) of section 121(e) of such Act
17 is amended by striking subparagraph (B) and by re-
18 designating subparagraph (C) as subparagraph (B).

19 (D) Paragraph (2) of section 121(e) of such
20 Act is amended in the first sentence by striking
21 “paragraph (1)(A)” and inserting “paragraph (1)”.

22 (c) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to taxable years beginning after
24 December 31, 1999.

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