

106TH CONGRESS
1ST SESSION

H. R. 725

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

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 11, 1999

Mr. KLECZKA (for himself, Mr. McDERMOTT, Mr. LEWIS of Georgia, Mr. NEAL of Massachusetts, and Mr. MATSUI) 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. ELIMINATION OF MARRIAGE PENALTY IN**
4 **STANDARD DEDUCTION.**

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

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

1 (2) by adding “or” at the end of subparagraph
2 (B),

3 (3) by striking “in the case of” and all that fol-
4 lows in subparagraph (C) and inserting “in any
5 other case.”, and

6 (4) by striking subparagraph (D).

7 (b) TECHNICAL AMENDMENTS.—

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

13 (2) Paragraph (4) of section 63(c) of such Code
14 is amended by adding at the end the following flush
15 sentence:

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

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

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