

106TH CONGRESS
1ST SESSION

H. R. 761

To amend the Internal Revenue Code of 1986 to repeal the inclusion in gross income of Social Security benefits.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 1999

Mr. FORBES 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 inclusion in gross income of 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. SHORT TITLE.**

4 This Act may be cited as the “Senior Citizens Tax
5 Elimination Act”.

6 **SEC. 2. REPEAL OF INCLUSION IN GROSS INCOME OF SO-**
7 **CIAL SECURITY BENEFITS.**

8 (a) IN GENERAL.—Section 86 of the Internal Reve-
9 nue Code of 1986 (relating to social security benefits) is

1 amended by adding at the end the following new sub-
2 section:

3 “(g) TERMINATION.—This section shall not apply to
4 any taxable year beginning after the date of the enactment
5 of this subsection.”

6 (b) SOCIAL SECURITY TRUST FUNDS HELD HARM-
7 LESS.—

8 (1) IN GENERAL.—There are hereby appro-
9 priated (out of any money in the Treasury not other-
10 wise appropriated) for each fiscal year to each fund
11 under the Social Security Act or the Railroad Re-
12 tirement Act of 1974 an amount equal to the reduc-
13 tion in the transfers to such fund for such fiscal
14 year by reason of section 86(g) of the Internal Reve-
15 nue Code of 1986.

16 (2) NO TAX INCREASES.—It is the sense of the
17 Congress that tax increases will not be used to pro-
18 vide the revenue necessary to carry out paragraph
19 (1).

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