

106TH CONGRESS  
1ST SESSION

# S. 488

To amend the Internal Revenue Code of 1986 to repeal the taxation of  
social security benefits.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 25, 1999

Mr. GRAMS introduced the following bill; which was read twice and referred  
to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal  
the taxation 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. REPEAL OF TAXATION OF SOCIAL SECURITY**

4 **BENEFITS.**

5 Section 86 of the Internal Revenue Code of 1986  
6 (relating to social security and tier 1 railroad retirement  
7 benefits) is amended by adding at the end the following:

8 “(g) **TERMINATION.**—This section shall not apply to  
9 taxable years beginning after December 31, 1998.”