

107TH CONGRESS
1ST SESSION

H. R. 1611

To amend the Internal Revenue Code of 1986 to eliminate the marriage penalty with regard to income limits for the IRA deduction for active participants in pension plans.

IN THE HOUSE OF REPRESENTATIVES

APRIL 26, 2001

Mr. GALLEGLY 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 with regard to income limits for the IRA deduction for active participants in pension plans.

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 “Marriage IRA Fairness
5 Act of 2001”.

1 **SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN PHASE-**
2 **OUT OF IRA DEDUCTION FOR ACTIVE PAR-**
3 **TICIPANTS IN CERTAIN PENSION PLANS.**

4 (a) IN GENERAL.—Clause (i) of section 219(g)(3)(B)
5 of the Internal Revenue Code of 1986 (relating to applica-
6 ble dollar amount) is amended to read as follows:

7 “(i) In the case of a taxpayer filing a
8 joint return, the applicable dollar amount
9 for a taxable year shall be 200 percent of
10 the dollar amount in effect under clause
11 (ii) for the taxable year”.

12 (b) RANGE.—Clause (ii) of section 219(g)(2)(A) of
13 such Code is amended by striking “for a taxable year be-
14 ginning after December 31, 2006”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 December 31, 2000.

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