107TH CONGRESS
2D SESSION **H. R. 5043**

To provide that the marriage penalty relief provisions of the Economic Growth
and Tax Relief Reconciliation Act of 2001 shall be permanent whenever
the actual on-budget budget of the Government is in balance or surplus
and the Director of the Office of Management and Budget determines
that this Act will not cause on-budget deficits.

IN THE HOUSE OF REPRESENTATIVES

JUNE 27, 2002

Mr. HILL (for himself and Mr. MATSUI) introduced the following bill; which
was referred to the Committee on Ways and Means

A BILL

To provide that the marriage penalty relief provisions of
the Economic Growth and Tax Relief Reconciliation Act
of 2001 shall be permanent whenever the actual on-
budget budget of the Government is in balance or surplus
and the Director of the Office of Management and Budg-
et determines that this Act will not cause on-budget
deficits.

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 "Permanent Marriage

5 Penalty Tax Relief Act of 2002".

SEC. 2. MARRIAGE PENALTY RELIEF PROVISIONS MADE PERMANENT.

Title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 (relating to sunset of provisions of Act) shall not apply to title III of such Act (relating to marriage penalty relief).

SEC. 3. EFFECTIVE DATE.

Section 2 shall not take effect unless and until the Director of the Office of Management and Budget—

(1) determines that—

(A) the on-budget budget of the Government has been in balance or surplus for at least one fiscal year ending after the date of enactment of this Act; and

(B) if such section were to take effect, it would not produce an on-budget deficit in the fiscal year in which it takes effect, based on the most recent economic and technical assumptions by the Director; and

(2) causes such determination to be published in the Federal Register.

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