

108TH CONGRESS  
1ST SESSION

# H. R. 2072

To amend the Internal Revenue Code of 1986 to eliminate the marriage penalty in the computation of the income tax on Social Security benefits.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 13, 2003

Mr. FOLEY (for himself, Mr. TANCREDO, Mr. PAUL, Mr. GREEN of Wisconsin, Mr. BACHUS, Mr. LATOURETTE, Mr. ISTOOK, Mr. NEY, Mr. ENGLISH, Mr. PLATTS, Mr. MCHUGH, Mrs. WILSON of New Mexico, Mr. SOUDER, Mr. NETHERCUTT, Ms. ROS-LEHTINEN, Mr. HAYWORTH, and Ms. GINNY BROWN-WAITE of Florida) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to eliminate the marriage penalty in the computation of the income tax on 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 “Social Security Mar-  
5 riage Penalty Elimination Act of 2003”.

1 **SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN COM-**  
2 **PUTATION OF INCOME TAX ON SOCIAL SECU-**  
3 **RITY BENEFITS.**

4 (a) IN GENERAL.—Subsection (c) of section 86 of the  
5 Internal Revenue Code of 1986 (relating to social security  
6 and tier 1 railroad retirement benefits) is amended to read  
7 as follows:

8 “(c) BASE AMOUNT AND ADJUSTED BASE  
9 AMOUNT.—For purposes of this section—

10 “(1) BASE AMOUNT.—The term ‘base amount’  
11 means—

12 “(A) \$50,000 in the case of a joint return,

13 and

14 “(B) \$25,000 in any other case.

15 “(2) ADJUSTED BASE AMOUNT.—The term ‘ad-  
16 justed base amount’ means—

17 “(A) \$68,000 in the case of a joint return,

18 and

19 “(B) \$34,000 in any other case.”

20 (b) EFFECTIVE DATE.—The amendment made by  
21 this section shall apply to taxable years beginning after  
22 December 31, 2002.

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