

108TH CONGRESS
1ST SESSION

H. R. 2446

To amend the Internal Revenue Code of 1986 to permanently extend the marriage penalty tax relief enacted by the Jobs and Growth Tax Relief Reconciliation Act of 2003.

IN THE HOUSE OF REPRESENTATIVES

JUNE 12, 2003

Mr. WELLER (for himself, Mr. YOUNG of Alaska, Mr. CRANE, Mr. HAYWORTH, Mr. HAYES, Mr. NEY, Mr. GARRETT of New Jersey, Mr. WAMP, Mr. BARRETT of South Carolina, Mr. REHBERG, Mr. TERRY, Mrs. MYRICK, and Mr. LAHOOD) 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 permanently extend the marriage penalty tax relief enacted by the Jobs and Growth Tax Relief Reconciliation Act of 2003.

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 Tax Elimination Act of 2003”.

1 **SEC. 2. INCREASE IN STANDARD DEDUCTION FOR MARRIED**
2 **TAXPAYERS FILING JOINT RETURNS MADE**
3 **PERMANENT.**

4 (a) IN GENERAL.—Paragraph (2) of section 63(c) of
5 the Internal Revenue Code of 1986 (relating to basic
6 standard deduction), as amended by section 301 of the
7 Economic Growth and Tax Relief Reconciliation Act of
8 2001 and section 103 of the Jobs and Growth Tax Relief
9 Reconciliation Act of 2003, is amended to read as follows:

10 “(2) BASIC STANDARD DEDUCTION.—For pur-
11 poses of paragraph (1), the basic standard deduction
12 is—

13 “(A) 200 percent of the dollar amount in
14 effect under subparagraph (C) for the taxable
15 year in the case of—

16 “(i) a joint return, or

17 “(ii) a surviving spouse (as defined in
18 section 2(a)),

19 “(B) \$4,400 in the case of a head of
20 household (as defined in section 2(b)), or

21 “(C) \$3,000 in any other case.”.

22 (b) CONFORMING AMENDMENTS.—

23 (1) Section 63(c)(4) of such Code, as amended
24 by section 301 of such Act, is amended by striking
25 “(2)(D)” each place it occurs and inserting
26 “(2)(C)”.

1 (2) Section 63(c) of such Code, as so amended,
2 is amended by striking paragraph (7).

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2003.

6 **SEC. 3. ACCELERATION OF 15-PERCENT INDIVIDUAL IN-**
7 **COME TAX RATE BRACKET EXPANSION FOR**
8 **MARRIED TAXPAYERS FILING JOINT RE-**
9 **TURNS.**

10 (a) IN GENERAL.—Paragraph (8) of section 1(f) of
11 the Internal Revenue Code of 1986 (relating to phaseout
12 of marriage penalty in 15-percent bracket), as amended
13 by section 302 of the Economic Growth and Tax Relief
14 Reconciliation Act of 2001 and section 102 of the Jobs
15 and Growth Tax Relief Reconciliation Act of 2003, is
16 amended to read as follows:

17 “(8) ELIMINATION OF MARRIAGE PENALTY IN
18 15-PERCENT BRACKET.—With respect to taxable
19 years beginning after December 31, 2002, in pre-
20 scribing the tables under paragraph (1)—

21 “(A) the maximum taxable income in the
22 15 percent rate bracket in the table contained
23 in subsection (a) (and the minimum taxable in-
24 come in the next higher taxable income bracket
25 in such table) shall be 200 percent of the max-

1 imum taxable income in the 15-percent rate
2 bracket in the table contained in subsection (c)
3 (after any other adjustment under this sub-
4 section), and

5 “(B) the comparable taxable income
6 amounts in the table contained in subsection
7 (d) shall be $\frac{1}{2}$ of the amounts determined
8 under subparagraph (A).”.

9 (b) CONFORMING AMENDMENT.—The heading for
10 subsection (f) of section 1 of such Code, as so amended,
11 is amended by striking “PHASEOUT” and inserting
12 “ELIMINATION”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 December 31, 2002.

16 **SEC. 4. PROVISIONS MADE PERMANENT.**

17 Title IX of the Economic Growth and Tax Relief Rec-
18 onciliation Act of 2001 shall not apply to—

19 (1) the amendments made by sections 301 and
20 302 of such Act, and

21 (2) the amendments made by this Act.

○