

108TH CONGRESS
1ST SESSION

S. 94

To accelerate and make permanent the 10 percent tax bracket.

IN THE SENATE OF THE UNITED STATES

JANUARY 7, 2003

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

A BILL

To accelerate and make permanent the 10 percent tax bracket.

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 “Tax Relief Act of
5 2003”.

6 **SEC. 2. CHANGES TO 10 PERCENT INCOME TAX RATE**
7 **BRACKET.**

8 (a) IN GENERAL.—Clause (i) of Section 1(i)(B) of
9 the Internal Revenue Code of 1986 (relating to the initial
10 bracket amount) is amended by striking “(\$12,000 in the
11 case of taxable years beginning before January 1, 2008)”.

1 (b) REPEAL OF SUNSET.—Title IX of the Economic
2 Growth and Tax Relief Reconciliation Act of 2001 (relat-
3 ing to sunset of provisions of such Act) shall not apply
4 to the provisions regarding the 10 percent bracket of sec-
5 tion 101 of such Act (relating to reduction in income tax
6 rates for individuals).

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