

109TH CONGRESS
1ST SESSION

H. R. 179

To amend the Internal Revenue Code of 1986 to repeal the 1993 increase in taxes on Social Security benefits.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2005

Mr. PAUL (for himself and Mrs. JO ANN DAVIS of Virginia) 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 repeal the 1993 increase in taxes 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 Bene-
5 ficiary Tax Reduction Act”.

6 **SEC. 2. REPEAL OF INCREASE IN TAX ON SOCIAL SECURITY**
7 **BENEFITS.**

8 (a) IN GENERAL.—Paragraph (2) of section 86(a) of
9 the Internal Revenue Code of 1986 (relating to social se-
10 curity and tier 1 railroad retirement benefits) is amended

1 by adding at the end the following new sentence: “This
2 paragraph shall not apply to any taxable year beginning
3 after December 31, 2004.”.

4 (b) CONFORMING AMENDMENTS.—

5 (1) Paragraph (3) of section 871(a) of such
6 Code is amended by striking “85 percent” in sub-
7 paragraph (A) and inserting “50 percent”.

8 (2)(A) Subparagraph (A) of section 121(e)(1)
9 of the Social Security Amendments of 1983 (Public
10 Law 98–21) is amended—

11 (i) by striking “(A) There” and inserting
12 “There”;

13 (ii) by striking “(i)” immediately following
14 “amounts equivalent to”; and

15 (iii) by striking “, less (ii)” and all that
16 follows and inserting a period.

17 (B) Paragraph (1) of section 121(e) of such Act
18 is amended by striking subparagraph (B).

19 (C) Paragraph (3) of section 121(e) of such Act
20 is amended by striking subparagraph (B) and by re-
21 designating subparagraph (C) as subparagraph (B).

22 (D) Paragraph (2) of section 121(e) of such
23 Act is amended in the first sentence by striking
24 “paragraph (1)(A)” and inserting “paragraph (1)”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2004.

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