

111TH CONGRESS
2D SESSION

H. R. 5956

To amend the Internal Revenue Code of 1986 to increase the additional standard deduction for individuals age 65 and older.

IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2010

Mr. HINCHEY (for himself, Ms. EDWARDS of Maryland, Mr. GRIJALVA, Ms. KILPATRICK of Michigan, Mrs. LOWEY, Mr. MCGOVERN, Ms. NORTON, and Ms. RICHARDSON) 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 increase the additional standard deduction for individuals age 65 and older.

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. INCREASE IN ADDITIONAL STANDARD DEDUC-**
4 **TION FOR AGED.**

5 (a) IN GENERAL.—

6 (1) ADDITIONAL AMOUNT GENERALLY.—Para-
7 graph (1) of section 63(f) of the Internal Revenue
8 Code of 1986 is amended by striking “\$600” and in-
9 serting “\$2,200”.

1 (2) ADDITIONAL AMOUNT FOR CERTAIN UN-
 2 MARRIED INDIVIDUALS.—Paragraph (3) of section
 3 63(f) of such Code is amended by striking “‘\$750’
 4 for ‘\$600’” and inserting “‘\$2,400’ for ‘\$2,400’”.

5 (b) ADJUSTED FOR INFLATION.—Paragraph (4) of
 6 section 63(c) of such Code is amended—

7 (1) by striking “or subsection (f)” each place it
 8 appears, and

9 (2) by striking “and” at the end of subpara-
 10 graph (B)(i), by striking the period at the end of
 11 subparagraph (B)(ii) and inserting “, and”, and by
 12 adding at the end of subparagraph (B) the following
 13 new clause:

14 “(iii) ‘calendar year 2010’ in the case
 15 of the dollar amounts contained in sub-
 16 section (f).”.

17 (c) EFFECTIVE DATE.—The amendments made by
 18 this section shall apply to taxable years beginning after
 19 December 31, 2009.

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