

## Calendar No. 457

112TH CONGRESS  
2D SESSION**S. 3393**

To amend the Internal Revenue Code of 1986 to provide tax relief to middle-class families.

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IN THE SENATE OF THE UNITED STATES

JULY 17, 2012

Mr. REID introduced the following bill; which was read the first time

JULY 18, 2012

Read the second time and placed on the calendar

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**A BILL**

To amend the Internal Revenue Code of 1986 to provide tax relief to middle-class families.

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; ETC.**

4 (a) SHORT TITLE.—This Act may be cited as the  
5 “Middle Class Tax Cut Act”.

6 (b) AMENDMENT OF 1986 CODE.—Except as other-  
7 wise expressly provided, whenever in this Act an amend-  
8 ment or repeal is expressed in terms of an amendment

1 to, or repeal of, a section or other provision, the reference  
 2 shall be considered to be made to a section or other provi-  
 3 sion of the Internal Revenue Code of 1986.

4 (c) TABLE OF CONTENTS.—The table of contents of  
 5 this Act is as follows:

Sec. 1. Short title; etc.

#### TITLE I—TEMPORARY EXTENSION OF TAX RELIEF

Sec. 101. Temporary extension of 2001 tax relief.

Sec. 102. Temporary extension of 2003 tax relief.

Sec. 103. Temporary extension of 2010 tax relief.

Sec. 104. Temporary extension of election to expense certain depreciable busi-  
 ness assets.

#### TITLE II—ESTATE TAX RELIEF

Sec. 201. Modifications to estate, gift, and generation-skipping transfer taxes.

#### TITLE III—ALTERNATIVE MINIMUM TAX RELIEF

Sec. 301. Temporary extension of increased alternative minimum tax exemption  
 amount.

Sec. 302. Temporary extension of alternative minimum tax relief for nonrefund-  
 able personal credits.

#### TITLE IV—BUDGETARY EFFECTS

Sec. 401. Budgetary effects.

## 6 **TITLE I—TEMPORARY** 7 **EXTENSION OF TAX RELIEF**

### 8 **SEC. 101. TEMPORARY EXTENSION OF 2001 TAX RELIEF.**

9 (a) TEMPORARY EXTENSION.—

10 (1) IN GENERAL.—Section 901 of the Economic  
 11 Growth and Tax Relief Reconciliation Act of 2001 is  
 12 amended by striking “December 31, 2012” both  
 13 places it appears and inserting “December 31,  
 14 2013”.

1           (2) EFFECTIVE DATE.—The amendment made  
 2           by this subsection shall take effect as if included in  
 3           the enactment of the Economic Growth and Tax Re-  
 4           lief Reconciliation Act of 2001.

5           (b) APPLICATION TO CERTAIN HIGH-INCOME TAX-  
 6           PAYERS.—

7           (1) INCOME TAX RATES.—

8                   (A) TREATMENT OF 25- AND 28-PERCENT  
 9           RATE BRACKETS.—Paragraph (2) of section  
 10          1(i) is amended to read as follows:

11          “(2) 25- AND 28-PERCENT RATE BRACKETS.—  
 12          The tables under subsections (a), (b), (c), (d), and  
 13          (e) shall be applied—

14                  “(A) by substituting ‘25%’ for ‘28%’ each  
 15                  place it appears (before the application of sub-  
 16                  paragraph (B)), and

17                  “(B) by substituting ‘28%’ for ‘31%’ each  
 18                  place it appears.”.

19                  (B) 33-PERCENT RATE BRACKET.—Sub-  
 20          section (i) of section 1 is amended by redesign-  
 21          ating paragraph (3) as paragraph (4) and by  
 22          inserting after paragraph (2) the following new  
 23          paragraph:

24          “(3) 33-PERCENT RATE BRACKET.—

1           “(A) IN GENERAL.—In the case of taxable  
2 years beginning after December 31, 2012—

3           “(i) the rate of tax under subsections  
4 (a), (b), (c), and (d) on a taxpayer’s tax-  
5 able income in the fourth rate bracket shall  
6 be 33 percent to the extent such income  
7 does not exceed an amount equal to the ex-  
8 cess of—

9           “(I) the applicable amount, over

10           “(II) the dollar amount at which  
11 such bracket begins, and

12           “(ii) the 36 percent rate of tax under  
13 such subsections shall apply only to the  
14 taxpayer’s taxable income in such bracket  
15 in excess of the amount to which clause (i)  
16 applies.

17           “(B) APPLICABLE AMOUNT.—For purposes  
18 of this paragraph, the term ‘applicable amount’  
19 means the excess of—

20           “(i) the applicable threshold, over

21           “(ii) the sum of the following amounts  
22 in effect for the taxable year:

23           “(I) the basic standard deduction  
24 (within the meaning of section  
25 63(c)(2)), and

1 “(II) the exemption amount  
 2 (within the meaning of section  
 3 151(d)(1) (or, in the case of sub-  
 4 section (a), 2 such exemption  
 5 amounts).

6 “(C) APPLICABLE THRESHOLD.—For pur-  
 7 poses of this paragraph, the term ‘applicable  
 8 threshold’ means—

9 “(i) \$250,000 in the case of sub-  
 10 section (a),

11 “(ii) \$225,000 in the case of sub-  
 12 section (b),

13 “(iii) \$200,000 in the case of sub-  
 14 sections (c), and

15 “(iv)  $\frac{1}{2}$  the amount applicable under  
 16 clause (i) (after adjustment, if any, under  
 17 subparagraph (E)) in the case of sub-  
 18 section (d).

19 “(D) FOURTH RATE BRACKET.—For pur-  
 20 poses of this paragraph, the term ‘fourth rate  
 21 bracket’ means the bracket which would (deter-  
 22 mined without regard to this paragraph) be the  
 23 36-percent rate bracket.

24 “(E) INFLATION ADJUSTMENT.—For pur-  
 25 poses of this paragraph, with respect to taxable

years beginning in calendar years after 2012,  
 each of the dollar amounts under clauses (i),  
 (ii), and (iii) of subparagraph (C) shall be ad-  
 justed in the same manner as under paragraph  
 (1)(C), except that subsection (f)(3)(B) shall be  
 applied by substituting ‘2008’ for ‘1992’.”.

(2) PHASEOUT OF PERSONAL EXEMPTIONS AND  
 ITEMIZED DEDUCTIONS.—

(A) OVERALL LIMITATION ON ITEMIZED  
 DEDUCTIONS.—Section 68 is amended—

(i) by striking “the applicable  
 amount” the first place it appears in sub-  
 section (a) and inserting “the applicable  
 threshold in effect under section 1(i)(3)”,

(ii) by striking “the applicable  
 amount” in subsection (a)(1) and inserting  
 “such applicable threshold”,

(iii) by striking subsection (b) and re-  
 designating subsections (c), (d), and (e) as  
 subsections (b), (c), and (d), respectively,  
 and

(iv) by striking subsections (f) and  
 (g).

(B) PHASEOUT OF DEDUCTIONS FOR PER-  
 SONAL EXEMPTIONS.—

1 (i) IN GENERAL.—Paragraph (3) of  
 2 section 151(d) is amended—

3 (I) by striking “the threshold  
 4 amount” in subparagraphs (A) and  
 5 (B) and inserting “the applicable  
 6 threshold in effect under section  
 7 1(i)(3)”,

8 (II) by striking subparagraph (C)  
 9 and redesignating subparagraph (D)  
 10 as subparagraph (C), and

11 (III) by striking subparagraphs  
 12 (E) and (F).

13 (ii) CONFORMING AMENDMENTS.—  
 14 Paragraph (4) of section 151(d) is amend-  
 15 ed—

16 (I) by striking subparagraph (B),

17 (II) by redesignating clauses (i)  
 18 and (ii) of subparagraph (A) as sub-  
 19 paragraphs (A) and (B), respectively,  
 20 and by indenting such subparagraphs  
 21 (as so redesignated) accordingly, and

22 (III) by striking all that precedes  
 23 “in a calendar year after 1989,” and  
 24 inserting the following:

1           “(4) INFLATION ADJUSTMENT.—In the case of  
2           any taxable year beginning”.

3           (c) EFFECTIVE DATE.—Except as otherwise pro-  
4           vided, the amendments made by this section shall apply  
5           to taxable years beginning after December 31, 2012.

6           (d) APPLICATION OF EGTRRA SUNSET.—Each  
7           amendment made by subsection (b) shall be subject to title  
8           IX of the Economic Growth and Tax Relief Reconciliation  
9           Act of 2001 to the same extent and in the same manner  
10          as if such amendment was included in title I of such Act.

11   **SEC. 102. TEMPORARY EXTENSION OF 2003 TAX RELIEF.**

12          (a) EXTENSION.—

13               (1) IN GENERAL.—Section 303 of the Jobs and  
14               Growth Tax Relief Reconciliation Act of 2003 is  
15               amended by striking “December 31, 2012” and in-  
16               serting “December 31, 2013”.

17               (2) EFFECTIVE DATE.—The amendment made  
18               by this subsection shall take effect as if included in  
19               the enactment of the Jobs and Growth Tax Relief  
20               Reconciliation Act of 2003.

21          (b) 20-PERCENT CAPITAL GAINS RATE FOR CERTAIN  
22          HIGH INCOME INDIVIDUALS.—

23               (1) IN GENERAL.—Paragraph (1) of section  
24               1(h) is amended by striking subparagraph (C), by  
25               redesignating subparagraphs (D) and (E) as sub-



paragraphs (E) and (F) and by inserting after subparagraph (B) the following new subparagraphs:

“(C) 15 percent of the lesser of—

“(i) so much of the adjusted net capital gain (or, if less, taxable income) as exceeds the amount on which a tax is determined under subparagraph (B), or

“(ii) the excess (if any) of—

“(I) the amount of taxable income which would (without regard to this paragraph) be taxed at a rate below 36 percent, over

“(II) the sum of the amounts on which a tax is determined under subparagraphs (A) and (B),

“(D) 20 percent of the adjusted net capital gain (or, if less, taxable income) in excess of the sum of the amounts on which tax is determined under subparagraphs (B) and (C),”.

(2) MINIMUM TAX.—Paragraph (3) of section 55(b) is amended by striking subparagraph (C), by redesignating subparagraph (D) as subparagraph (E), and by inserting after subparagraph (B) the following new subparagraphs:

“(C) 15 percent of the lesser of—

1 “(i) so much of the adjusted net cap-  
 2 ital gain (or, if less, taxable excess) as ex-  
 3 ceeds the amount on which tax is deter-  
 4 mined under subparagraph (B), or

5 “(ii) the excess described in section  
 6 1(h)(1)(C)(ii), plus

7 “(D) 20 percent of the adjusted net capital  
 8 gain (or, if less, taxable excess) in excess of the  
 9 sum of the amounts on which tax is determined  
 10 under subparagraphs (B) and (C), plus”.

11 (c) CONFORMING AMENDMENTS.—

12 (1) The following provisions are each amended  
 13 by striking “15 percent” and inserting “20 per-  
 14 cent”:

15 (A) Section 531.

16 (B) Section 541.

17 (C) Section 1445(e)(1).

18 (D) The second sentence of section  
 19 7518(g)(6)(A).

20 (E) Section 53511(f)(2) of title 46, United  
 21 States Code.

22 (2) Sections 1(h)(1)(B) and 55(b)(3)(B) are  
 23 each amended by striking “5 percent (0 percent in  
 24 the case of taxable years beginning after 2007)” and  
 25 inserting “0 percent”.

1           (3) Section 1445(e)(6) is amended by striking  
 2           “15 percent (20 percent in the case of taxable years  
 3           beginning after December 31, 2010)” and inserting  
 4           “20 percent”.

5           (d) EFFECTIVE DATES.—

6           (1) IN GENERAL.—Except as otherwise pro-  
 7           vided, the amendments made by subsections (b) and  
 8           (c) shall apply to taxable years beginning after De-  
 9           cember 31, 2012.

10          (2) WITHHOLDING.—The amendments made by  
 11          paragraphs (1)(C) and (3) of subsection (c) shall  
 12          apply to amounts paid on or after January 1, 2013.

13          (e) APPLICATION OF JGTRRA SUNSET.—Each  
 14          amendment made by subsections (b) and (c) shall be sub-  
 15          ject to section 303 of the Jobs and Growth Tax Relief  
 16          Reconciliation Act of 2003 to the same extent and in the  
 17          same manner as if such amendment was included in title  
 18          III of such Act.

19       **SEC. 103. TEMPORARY EXTENSION OF 2010 TAX RELIEF.**

20          (a) AMERICAN OPPORTUNITY TAX CREDIT.—

21          (1) IN GENERAL.—Section 25A(i) is amended  
 22          by striking “or 2012” and inserting “2012, or  
 23          2013”.

24          (2) TREATMENT OF POSSESSIONS.—Section  
 25          1004(c)(1) of division B of the American Recovery

1 and Reinvestment Tax Act of 2009 is amended by  
2 striking “and 2012” each place it appears and in-  
3 serting “2012, and 2013”.

4 (b) CHILD TAX CREDIT.—Section 24(d)(4) is amend-  
5 ed—

6 (1) by striking “AND 2012” in the heading and  
7 inserting “2012, AND 2013”, and

8 (2) by striking “or 2012” and inserting “2012,  
9 or 2013”.

10 (c) EARNED INCOME TAX CREDIT.—Section 32(b)(3)  
11 is amended—

12 (1) by striking “AND 2012” in the heading and  
13 inserting “2012, AND 2013”, and

14 (2) by striking “or 2012” and inserting “2012,  
15 or 2013”.

16 (d) TEMPORARY EXTENSION OF RULE DIS-  
17 REGARDING REFUNDS IN THE ADMINISTRATION OF FED-  
18 ERAL PROGRAMS AND FEDERALLY ASSISTED PRO-  
19 GRAMS.—Subsection (b) of section 6409 is amended by  
20 striking “December 31, 2012” and inserting “December  
21 31, 2013”.

22 (e) EFFECTIVE DATES.—

23 (1) IN GENERAL.—Except as provided in para-  
24 graph (2), the amendments made by this section

1 shall apply to taxable years beginning after Decem-  
 2 ber 31, 2012.

3 (2) RULE DISREGARDING REFUNDS IN THE AD-  
 4 MINISTRATION OF CERTAIN PROGRAMS.—The  
 5 amendment made by subsection (d) shall apply to  
 6 amounts received after December 31, 2012.

7 **SEC. 104. TEMPORARY EXTENSION OF ELECTION TO EX-**  
 8 **PENSE CERTAIN DEPRECIABLE BUSINESS AS-**  
 9 **SETS.**

10 (a) IN GENERAL.—

11 (1) DOLLAR LIMITATION.—Section 179(b)(1) is  
 12 amended—

13 (A) by striking “and” at the end of sub-  
 14 paragraph (C),

15 (B) by redesignating subparagraph (D) as  
 16 subparagraph (E),

17 (C) by inserting after subparagraph (C)  
 18 the following new subparagraph:

19 “(D) \$250,000 in the case of taxable years  
 20 beginning in 2013, and”, and

21 (D) in subparagraph (E), as so redesign-  
 22 nated, by striking “2012” and inserting  
 23 “2013”.

24 (2) REDUCTION IN LIMITATION.—Section  
 25 179(b)(2) is amended—

1 (A) by striking “and” at the end of sub-  
 2 paragraph (C),

3 (B) by redesignating subparagraph (D) as  
 4 subparagraph (E),

5 (C) by inserting after subparagraph (C)  
 6 the following new subparagraph:

7 “(D) \$800,000 in the case of taxable years  
 8 beginning in 2013, and”, and

9 (D) in subparagraph (E), as so redesign-  
 10 nated, by striking “2012” and inserting  
 11 “2013”.

12 (b) COMPUTER SOFTWARE.—Section  
 13 179(d)(1)(A)(ii) is amended by striking “2013” and in-  
 14 serting “2014”.

15 (c) ELECTION.—Section 179(c)(2) is amended by  
 16 striking “2013” and inserting “2014”.

17 (d) EFFECTIVE DATE.—The amendments made by  
 18 this section shall apply to taxable years beginning after  
 19 December 31, 2012.

## 20 **TITLE II—ESTATE TAX RELIEF**

### 21 **SEC. 201. MODIFICATIONS TO ESTATE, GIFT, AND GENERA-** 22 **TION-SKIPPING TRANSFER TAXES.**

23 (a) MODIFICATIONS TO ESTATE TAX.—

24 (1) EXCLUSION AMOUNT.—Paragraph (3) of  
 25 section 2010(c) is amended to read as follows:

1           “(3) BASIC EXCLUSION AMOUNT.—For pur-  
 2           poses of this section, the basic exclusion amount is  
 3           \$3,500,000.”.

4           (2) MAXIMUM ESTATE TAX RATE.—The table in  
 5           subsection (c) of section 2001 is amended by strik-  
 6           ing “Over \$500,000” and all that follows and insert-  
 7           ing the following:

|                                               |                                                                                     |
|-----------------------------------------------|-------------------------------------------------------------------------------------|
| “Over \$500,000 but not over<br>\$750,000.    | \$155,800, plus 37 percent of the ex-<br>cess of such amount over<br>\$500,000.     |
| Over \$750,000 but not over<br>\$1,000,000.   | \$248,300, plus 39 percent of the ex-<br>cess of such amount over<br>\$750,000.     |
| Over \$1,000,000 but not over<br>\$1,250,000. | \$345,800, plus 41 percent of the ex-<br>cess of such amount over<br>\$1,000,000.   |
| Over \$1,250,000 but not over<br>\$1,500,000. | \$448,300, plus 43 percent of the ex-<br>cess of such amount over<br>\$1,250,000.   |
| Over \$1,500,000 .....                        | \$555,800, plus 45 percent of the ex-<br>cess of such amount over<br>\$1,500,000.”. |

8           (b) MODIFICATIONS OF ESTATE AND GIFT TAXES TO  
 9           REFLECT DIFFERENCES IN CREDIT RESULTING FROM  
 10          DIFFERENT TAX RATES AND EXCLUSION AMOUNTS.—

11          (1) CHANGING TAX RATES.—Notwithstanding  
 12          section 304 of the Tax Relief, Unemployment Insur-  
 13          ance Reauthorization, and Job Creation Act of  
 14          2010, section 901 of the Economic Growth and Tax  
 15          Relief Reconciliation Act of 2001 shall not apply to  
 16          the amendments made by section 302(d) of the Tax  
 17          Relief, Unemployment Insurance Reauthorization,  
 18          and Job Creation Act of 2010.

1 (2) DECREASING EXCLUSIONS.—

2 (A) ESTATE TAX ADJUSTMENT.—Section  
3 2001 is amended by adding at the end the fol-  
4 lowing new subsection:

5 “(h) ADJUSTMENT TO REFLECT CHANGES IN EX-  
6 CLUSION AMOUNT.—

7 “(1) IN GENERAL.—If, with respect to any gift  
8 to which subsection (b)(2) applies, the applicable ex-  
9 clusion amount in effect at the time of the dece-  
10 dent’s death is less than such amount in effect at  
11 the time such gift is made by the decedent, the  
12 amount of tax computed under subsection (b) shall  
13 be reduced by the amount of tax which would have  
14 been payable under chapter 12 at the time of the  
15 gift if the applicable exclusion amount in effect at  
16 such time had been the applicable exclusion amount  
17 in effect at the time of the decedent’s death and the  
18 modifications described in subsection (g) had been  
19 applicable at the time of such gifts.

20 “(2) LIMITATION.—The aggregate amount of  
21 gifts made in any calendar year to which the reduc-  
22 tion under paragraph (1) applies shall not exceed  
23 the excess of—

24 “(A) the applicable exclusion amount in ef-  
25 fect for such calendar year, over



1                   “(B) the applicable exclusion amount in ef-  
2                   fect at the time of the decedent’s death.

3                   “(3) APPLICABLE EXCLUSION AMOUNT.—The  
4                   term ‘applicable exclusion amount’ means, with re-  
5                   spect to any period, the amount determined under  
6                   section 2010(c) for such period, except that in the  
7                   case of any period for which such amount includes  
8                   the deceased spousal unused exclusion amount (as  
9                   defined in section 2010(c)(4)), such term shall mean  
10                  the basic exclusion amount (as defined under section  
11                  2010(c)(3), as in effect for such period).”.

12                  (B) GIFT TAX ADJUSTMENT.—Section  
13                  2502 is amended by adding at the end the fol-  
14                  lowing new subsection:

15                  “(d) ADJUSTMENT TO REFLECT CHANGES IN EX-  
16                  CLUSION AMOUNT.—

17                  “(1) IN GENERAL.—If the taxpayer made a tax-  
18                  able gift in an applicable preceding calendar period,  
19                  the amount of tax computed under subsection (a)  
20                  shall be reduced by the amount of tax which would  
21                  have been payable under chapter 12 for such appli-  
22                  cable preceding calendar period if the applicable ex-  
23                  clusion amount in effect for such preceding calendar  
24                  period had been the applicable exclusion amount in  
25                  effect for the calendar year for which the tax is

1 being computed and the modifications described in  
 2 subsection (g) had been applicable for such pre-  
 3 ceding calendar period.

4 “(2) LIMITATION.—The aggregate amount of  
 5 gifts made in any applicable preceding calendar pe-  
 6 riod to which the reduction under paragraph (1) ap-  
 7 plies shall not exceed the excess of—

8 “(A) the applicable exclusion amount for  
 9 such preceding calendar period, over

10 “(B) the applicable exclusion amount for  
 11 the calendar year for which the tax is being  
 12 computed.

13 “(3) APPLICABLE PRECEDING CALENDAR YEAR  
 14 PERIOD.—The term ‘applicable preceding calendar  
 15 year period’ means any preceding calendar year pe-  
 16 riod in which the applicable exclusion amount ex-  
 17 ceeded the applicable exclusion amount for the cal-  
 18 endar year for which the tax is being computed.

19 “(4) APPLICABLE EXCLUSION AMOUNT.—The  
 20 term ‘applicable exclusion amount’ means, with re-  
 21 spect to any period, the amount determined under  
 22 section 2010(c) for such period, except that in the  
 23 case of any period for which such amount includes  
 24 the deceased spousal unused exclusion amount (as  
 25 defined in section 2010(c)(4)), such term shall mean

1 the basic exclusion amount (as defined under section  
2 2010(c)(3), as in effect for such period).”.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to estates of decedents dying, and  
5 generation-skipping transfers and gifts made, after De-  
6 cember 31, 2012.

7 (d) APPLICATION OF EGTRRA SUNSET.—Section  
8 901 of the Economic Growth and Tax Relief Reconcili-  
9 ation Act shall apply to the amendments made by sub-  
10 section (a).

## 11 **TITLE III—ALTERNATIVE** 12 **MINIMUM TAX RELIEF**

### 13 **SEC. 301. TEMPORARY EXTENSION OF INCREASED ALTER-** 14 **NATIVE MINIMUM TAX EXEMPTION AMOUNT.**

15 (a) IN GENERAL.—Paragraph (1) of section 55(d) is  
16 amended—

17 (1) by striking “\$72,450” and all that follows  
18 through “2011” in subparagraph (A) and inserting  
19 “\$78,750 in the case of taxable years beginning in  
20 2012”, and

21 (2) by striking “\$47,450” and all that follows  
22 through “2011” in subparagraph (B) and inserting  
23 “\$50,600 in the case of taxable years beginning in  
24 2012”.

1 (b) EFFECTIVE DATE.—The amendments made by  
 2 this section shall apply to taxable years beginning after  
 3 December 31, 2011.

4 **SEC. 302. TEMPORARY EXTENSION OF ALTERNATIVE MIN-**  
 5 **IMUM TAX RELIEF FOR NONREFUNDABLE**  
 6 **PERSONAL CREDITS.**

7 (a) IN GENERAL.—Paragraph (2) of section 26(a) is  
 8 amended—

9 (1) by striking “or 2011” and inserting “2011,  
 10 or 2012”, and

11 (2) by striking “2011” in the heading thereof  
 12 and inserting “2012”.

13 (b) EFFECTIVE DATE.—The amendments made by  
 14 this section shall apply to taxable years beginning after  
 15 December 31, 2011.

16 **TITLE IV—BUDGETARY EFFECTS**

17 **SEC. 401. BUDGETARY EFFECTS.**

18 (a) PAYGO SCORECARD.—The budgetary effects of  
 19 this Act shall not be entered on either PAYGO scorecard  
 20 maintained pursuant to section 4(d) of the Statutory Pay-  
 21 As-You-Go Act of 2010.

22 (b) SENATE PAYGO SCORECARD.—The budgetary  
 23 effects of this Act shall not be entered on any PAYGO  
 24 scorecard maintained for purposes of section 201 of S.  
 25 Con. Res. 21 (110th Congress).



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112<sup>TH</sup> CONGRESS  
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