

116TH CONGRESS
1ST SESSION

H. R. 1244

To amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2019

Mr. LEVIN of Michigan (for himself, Mr. BERA, Mr. BEYER, Mr. BLUMENAUER, Ms. BONAMICI, Mr. BRENDAN F. BOYLE of Pennsylvania, Ms. BROWNLEY of California, Mr. CARSON of Indiana, Mr. CARTWRIGHT, Ms. JUDY CHU of California, Mr. CICILLINE, Mr. CISNEROS, Ms. CLARK of Massachusetts, Ms. CLARKE of New York, Mr. COHEN, Mr. COX of California, Mrs. CRAIG, Mr. CRIST, Mr. DANNY K. DAVIS of Illinois, Mrs. DAVIS of California, Mr. DEFazio, Ms. DEGETTE, Ms. DELAURO, Ms. DELBENE, Mr. DOGGETT, Mr. ENGEL, Mr. ESPAILLAT, Ms. GABBARD, Mr. GALLEGO, Mr. GRIJALVA, Ms. HAALAND, Mr. HECK, Mr. HIGGINS of New York, Ms. HILL of California, Mr. HIMES, Mr. HORSFORD, Mr. HUFFMAN, Ms. JAYAPAL, Mr. JOHNSON of Georgia, Mr. KENNEDY, Mr. KILDEE, Mr. KILMER, Mrs. LAWRENCE, Ms. LEE of California, Mr. LOWENTHAL, Ms. MCCOLLUM, Ms. MENG, Ms. MOORE, Mr. NADLER, Mrs. NAPOLITANO, Mr. NEGUSE, Ms. NORTON, Mr. PALLONE, Mr. PAPPAS, Mr. PASCRELL, Mr. POCAN, Ms. PORTER, Ms. PRESSLEY, Mr. RASKIN, Ms. ROYBAL-ALLARD, Ms. SCHAKOWSKY, Mr. SCHIFF, Ms. SLOTKIN, Mr. STANTON, Ms. STEVENS, Mr. TAKANO, Ms. TITUS, Ms. TLAIB, Ms. VELÁZQUEZ, Mrs. WATSON COLEMAN, Mr. WELCH, Ms. WILD, and Mrs. MURPHY) 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 clarify that all provisions shall apply to legally married same-

sex couples in the same manner as other married couples,
and for other purposes.

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 “Equal Dignity for Mar-
5 ried Taxpayers Act of 2019”.

6 **SEC. 2. RULES RELATING TO ALL LEGALLY MARRIED COU-**
7 **PLES.**

8 (a) IN GENERAL.—The Internal Revenue Code of
9 1986 is amended—

10 (1) in section 21(d)(2)—

11 (A) by striking “HIMSELF” in the heading
12 and inserting “SELF”; and

13 (B) by striking “any husband and wife”
14 and inserting “any married couple”;

15 (2) in section 22(e)(1)—

16 (A) by striking “husband and wife who
17 live” and inserting “married couple who lives”;
18 and

19 (B) by striking “the taxpayer and his
20 spouse” and inserting “the taxpayer and the
21 spouse of the taxpayer”;

22 (3) in section 38(c)(6)(A), by striking “husband
23 or wife who files” and inserting “married individual
24 who files”;

(4) in section 42(j)(5)(C), by striking clause (i) and inserting the following new clause:

“(i) MARRIED COUPLE TREATED AS 1
PARTNER.—For purposes of subparagraph
(B), individuals married to one another
(and their estates) shall be treated as 1
partner.”;

(5) in section 62(b)(3)—

(A) in subparagraph (A)—

(i) by striking “husband and wife who
lived apart” and inserting “married couple
who lived apart”; and

(ii) by striking “the taxpayer and his
spouse” and inserting “the taxpayer and
the spouse of the taxpayer”; and

(B) in subparagraph (D), by striking “hus-
band and wife” and inserting “married couple”;

(6) in section 121—

(A) in subsection (b)(2), by striking “hus-
band and wife who make” and inserting “mar-
ried couple who makes”; and

(B) in subsection (d)(1), by striking “hus-
band and wife make” and inserting “married
couple makes”;

1 (7) in section 165(h)(4)(B), by striking “hus-
2 band and wife” and inserting “married couple”;

3 (8) in section 179(b)(4), by striking “a husband
4 and wife filing” and inserting “individuals married
5 to one another who file”;

6 (9) in section 213(d)(8), by striking “status as
7 husband and wife” and inserting “marital status”;

8 (10) in section 219(g)(4), in the matter pre-
9 ceding subparagraph (A), by striking “A husband
10 and wife” and inserting “Married individuals”;

11 (11) in section 274(b)(2)(B), by striking “hus-
12 band and wife” and inserting “married couple”;

13 (12) in section 643(f), by striking “husband
14 and wife” in the second sentence and inserting
15 “married couple”;

16 (13) in section 761(f)—

17 (A) in paragraph (1), by striking “husband
18 and wife” and inserting “married couple”; and

19 (B) in paragraph (2)(A), by striking “hus-
20 band and wife” and inserting “married couple”;

21 (14) in section 911—

22 (A) in subsection (b)(2), by striking sub-
23 paragraph (C) and inserting the following new
24 subparagraph:

1 “(C) TREATMENT OF COMMUNITY IN-
2 COME.—In applying subparagraph (A) with re-
3 spect to amounts received from services per-
4 formed by a married individual which are com-
5 munity income under community property laws
6 applicable to such income, the aggregate
7 amount which may be excludable from the gross
8 income of such individual and such individual’s
9 spouse under subsection (a)(1) for any taxable
10 year shall equal the amount which would be so
11 excludable if such amounts did not constitute
12 community income.”; and

13 (B) in subsection (d)(9)(A), by striking
14 “where a husband and wife each have” and in-
15 serting “where both spouses have”;

16 (15) in section 1244(b)(2), by striking “a hus-
17 band and wife filing”;

18 (16) in section 1272(a)(2)(D), by striking
19 clause (iii) and inserting the following new clause:

20 “(iii) TREATMENT OF A MARRIED
21 COUPLE.—For purposes of this subpara-
22 graph, a married couple shall be treated as
23 1 person. The preceding sentence shall not
24 apply where the spouses lived apart at all

1 times during the taxable year in which the
2 loan is made.”;

3 (17) in section 1313(c)(1), by striking “hus-
4 band and wife” and inserting “spouses”;

5 (18) in section 1361(c)(1)(A)(i), by striking “a
6 husband and wife” and inserting “a married cou-
7 ple”;

8 (19) in section 2040(b), by striking “CERTAIN
9 JOINT INTERESTS OF HUSBAND AND WIFE” in the
10 heading and inserting “CERTAIN JOINT INTERESTS
11 OF MARRIED COUPLE”;

12 (20) in section 2513—

13 (A) by striking “**GIFT BY HUSBAND OR**
14 **WIFE TO THIRD PARTY**” in the heading and
15 inserting “**GIFT BY SPOUSE TO THIRD**
16 **PARTY**”; and

17 (B) by striking paragraph (1) of sub-
18 section (a) and inserting the following new
19 paragraph:

20 “(1) IN GENERAL.—A gift made by one indi-
21 vidual to any person other than such individual’s
22 spouse shall, for the purposes of this chapter, be
23 considered as made one-half by the individual and
24 one-half by such individual’s spouse, but only if at
25 the time of the gift each spouse is a citizen or resi-

1 dent of the United States. This paragraph shall not
2 apply with respect to a gift by an individual of an
3 interest in property if such individual creates in the
4 individual's spouse a general power of appointment,
5 as defined in section 2514(c), over such interest. For
6 purposes of this section, an individual shall be con-
7 sidered as the spouse of another only if the indi-
8 vidual is married to the individual's spouse at the
9 time of the gift and does not remarry during the re-
10 mainder of the calendar year.”;

11 (21) in section 2516—

12 (A) by striking “Where a husband and
13 wife enter” and inserting the following:

14 “(a) IN GENERAL.—Where a married couple enters”;
15 and

16 (B) by adding at the end the following new
17 subsection:

18 “(b) SPOUSE.—For purposes of this section, if the
19 spouses referred to are divorced, wherever appropriate to
20 the meaning of this section, the term ‘spouse’ shall read
21 ‘former spouse’.”;

22 (22) in section 5733(d)(2), by striking “hus-
23 band or wife” and inserting “married individual”;

24 (23) in section 6013—

1 (A) by striking “**JOINT RETURNS OF IN-**
 2 **COME TAX BY HUSBAND AND WIFE**” in the
 3 heading and inserting “**JOINT RETURNS OF**
 4 **INCOME TAX BY A MARRIED COUPLE**”;

5 (B) in subsection (a), in the matter pre-
 6 ceding paragraph (1), by striking “husband and
 7 wife” and inserting “married couple”;

8 (C) in subsection (a)(1), by striking “ei-
 9 ther the husband or wife” and inserting “either
 10 spouse”;

11 (D) in subsection (a)(2)—

12 (i) in the first sentence, by striking
 13 “husband and wife” and inserting
 14 “spouses”; and

15 (ii) in the second sentence, by striking
 16 “his taxable year” and inserting “such
 17 spouse’s taxable year”;

18 (E) in subsection (a)(3)—

19 (i) in the first sentence, by striking
 20 “his executor or administrator” and insert-
 21 ing “the decedent’s executor or adminis-
 22 trator”;

23 (ii) in the first sentence, by striking
 24 “with respect to both himself and the dece-
 25 dent” and inserting “with respect to both

1 the surviving spouse and the decedent”;
2 and

3 (iii) in the second sentence, by strik-
4 ing “constitute his separate return” and
5 inserting “constitute the survivor’s sepa-
6 rate return”;

7 (F) in subsection (b), by striking para-
8 graph (1) and inserting the following new para-
9 graph:

10 “(1) IN GENERAL.—Except as provided in para-
11 graph (2), if an individual has filed a separate re-
12 turn for a taxable year for which a joint return
13 could have been made by the individual and the indi-
14 vidual’s spouse under subsection (a) and the time
15 prescribed by law for filing the return for such tax-
16 able year has expired, such individual and such
17 spouse may nevertheless make a joint return for
18 such taxable year. A joint return filed under this
19 subsection shall constitute the return of the indi-
20 vidual and the individual’s spouse for such taxable
21 year, and all payments, credits, refunds, or other re-
22 payments made or allowed with respect to the sepa-
23 rate return of either spouse for such taxable year
24 shall be taken into account in determining the extent
25 to which the tax based upon the joint return has

1 been paid. If a joint return is made under this sub-
2 section, any election (other than the election to file
3 a separate return) made by either spouse in a sepa-
4 rate return for such taxable year with respect to the
5 treatment of any income, deduction, or credit of
6 such spouse shall not be changed in the making of
7 the joint return where such election would have been
8 irrevocable if the joint return had not been made. If
9 a joint return is made under this subsection after
10 the death of either spouse, such return with respect
11 to the decedent can be made only by the decedent's
12 executor or administrator.”;

13 (G) in subsection (c), by striking “husband
14 and wife” and inserting “spouses”;

15 (H) in subsection (d)(1), by striking “sta-
16 tus as husband and wife” and inserting “the
17 marital status with respect to each other”;

18 (I) in subsection (d)(2), by striking “his
19 spouse” and inserting “the spouse of the indi-
20 vidual”;

21 (J) in subsection (f)(2)(B), by striking
22 “such individual, his spouse, and his estate
23 shall be determined as if he were alive” and in-
24 serting “such individual, the individual’s

1 spouse, and the individual's estate shall be de-
2 termined as if the individual were alive"; and

3 (K) in subsection (f)(3)—

4 (i) in subparagraph (A), by striking
5 "for which he is entitled" and inserting
6 "for which such member is entitled"; and

7 (ii) in subparagraph (B), by striking
8 "for which he is entitled" and inserting
9 "for which such employee is entitled";

10 (24) in section 6014(b), by striking "husband
11 and wife" in the second sentence and inserting "a
12 married couple";

13 (25) in section 6017, by striking "husband and
14 wife" and inserting "married couple";

15 (26) in section 6096(a), by striking "of hus-
16 band and wife having" and inserting "reporting";

17 (27) in section 6166(b)(2), by striking subpara-
18 graph (B) and inserting the following new subpara-
19 graph:

20 "(B) CERTAIN INTERESTS HELD BY MAR-
21 RIED COUPLE.—Stock or a partnership interest
22 which—

23 "(i) is community property of a mar-
24 ried couple (or the income from which is

1 community income) under the applicable
 2 community property law of a State, or

3 “(ii) is held by a married couple as
 4 joint tenants, tenants by the entirety, or
 5 tenants in common,

6 shall be treated as owned by 1 shareholder or
 7 1 partner, as the case may be.”;

8 (28) in section 6212(b)(2)—

9 (A) by striking “return filed by husband
 10 and wife” and inserting “return”; and

11 (B) by striking “his last known address”
 12 and inserting “the last known address of such
 13 spouse”;

14 (29) in section 7428(c)(2)(A), by striking “hus-
 15 band and wife” and inserting “married couple”;

16 (30) in section 7701(a)—

17 (A) by striking paragraph (17); and

18 (B) in paragraph (38), by striking “hus-
 19 band and wife” and inserting “married couple”;
 20 and

21 (31) in section 7872(f), by striking paragraph
 22 (7) and inserting the following new paragraph:

23 “(7) MARRIED COUPLE TREATED AS 1 PER-
 24 SON.—A married couple shall be treated as 1 per-
 25 son.”.

1 (b) CONFORMING AMENDMENTS.—

2 (1) The table of sections for subchapter B of
3 chapter 12 of the Internal Revenue Code of 1986 is
4 amended by striking the item relating to section
5 2513 and inserting the following new item:

“Sec. 2513. Gift by spouse to third party.”.

6 (2) The table of sections for subpart B of part
7 II of subchapter A of chapter 61 of such Code is
8 amended by striking the item relating to section
9 6013 and inserting the following new item:

“Sec. 6013. Joint returns of income tax by a married couple.”.

10 **SEC. 3. RULES RELATING TO THE GENDER OF SPOUSES,**
11 **ETC.**

12 (a) IN GENERAL.—The following provisions of the In-
13 ternal Revenue Code of 1986 are each amended by strik-
14 ing “his spouse” each place it appears and inserting “the
15 individual’s spouse”:

16 (1) Subsections (a)(1) and (d) of section 1.

17 (2) Section 2(b)(2)(A).

18 (3) Subsections (d)(1)(B) and (e)(3) of section
19 21.

20 (4) Section 36(c)(5).

21 (5) Section 71(b)(1)(C).

22 (6) Section 179(d)(2)(A).

23 (7) Section 318(a)(1)(A)(i).

24 (8) Section 408(d)(6).

1 (9) Section 469(i)(5)(B)(ii).

2 (10) Section 507(d)(2)(B)(iii).

3 (11) Clauses (ii) and (iii) of section
4 613A(c)(8)(D).

5 (12) Section 672(e)(2).

6 (13) Section 704(e)(2).

7 (14) Subparagraphs (A) and (B)(ii) of section
8 911(c)(3).

9 (15) Section 1235(c)(2).

10 (16) Section 1563(e)(5).

11 (17) Section 3121(b)(3)(B).

12 (18) Section 4946(d).

13 (19) Section 4975(e)(6).

14 (20) Subparagraphs (A)(iv) and (B) of section
15 6012(a)(1).

16 (21) Section 7703(a).

17 (b) CONFORMING AMENDMENTS.—

18 (1) The following provisions of the Internal
19 Revenue Code of 1986 are each amended by striking
20 “his spouse” each place it appears and inserting
21 “the taxpayer’s spouse”:

22 (A) Section 2(a)(2)(B).

23 (B) Subparagraphs (B) and (C) of section
24 2(b)(2).

1 (C) Paragraphs (2) and (6)(A) of section
2 21(e).

3 (D) Section 36B(e)(1).

4 (E) Section 63(e)(3)(B).

5 (F) Section 86(c)(1)(C)(ii).

6 (G) Section 105(c)(1).

7 (H) Section 135(d)(3).

8 (I) Section 151(b).

9 (J) Subsections (a) and (d)(7) of section
10 213.

11 (K) Section 1233(e)(2)(C).

12 (L) Section 1239(b)(2).

13 (M) Section 6504(2).

14 (2) The following provisions of the Internal
15 Revenue Code of 1986 are each amended by striking
16 “his spouse” each place it appears and inserting
17 “the employee’s spouse”:

18 (A) Section 132(m)(1).

19 (B) Section 401(h)(6).

20 (C) Section 3402(l)(3).

21 (3) The following provisions of the Internal
22 Revenue Code of 1986 are each amended by striking
23 “his taxable year” each place it appears and insert-
24 ing “the individual’s taxable year”:

25 (A) Section 2(b)(1).

1 (B) Section 7703(a)(1).

2 (4) The following provisions of the Internal
3 Revenue Code of 1986 are each amended by striking
4 “his taxable year” each place it appears and insert-
5 ing “the taxpayer’s taxable year”:

6 (A) Subparagraphs (B) and (C) of section
7 2(b)(2) (as amended by paragraph (1)(B)).

8 (B) Section 63(f)(1)(A).

9 (5) The following provisions of the Internal
10 Revenue Code of 1986 are each amended by striking
11 “his home” and inserting “the individual’s home”:

12 (A) Section 2(b)(1)(A).

13 (B) Section 21(e)(4)(A)(i).

14 (C) Section 7703(b)(1).

15 (6) The Internal Revenue Code of 1986, as
16 amended by this section, is amended—

17 (A) in section 2(a)(1)(A), by striking “his
18 two taxable years” and inserting “the tax-
19 payer’s two taxable years”;

20 (B) in section 2(a)(1)(B), by striking “his
21 home” and inserting “the taxpayer’s home”;

22 (C) in paragraphs (1)(A) and (2)(A) of
23 section 63(f), by striking “for himself if he”
24 both places it appears and inserting “for the
25 taxpayer if the taxpayer”;

1 (D) in section 63(f)(4), by striking “his”
2 both places it appears and inserting “the indi-
3 vidual’s”;

4 (E) in section 105(b)—

5 (i) by striking “his spouse, his de-
6 pendents” and inserting “the taxpayer’s
7 spouse, the taxpayer’s dependents”; and

8 (ii) by striking “by him”;

9 (F) in the heading of section 119(a), by
10 striking “, HIS SPOUSE, AND HIS DEPEND-
11 ENTS” and inserting “AND THE EMPLOYEE’S
12 SPOUSE AND DEPENDENTS”;

13 (G) in section 119(a), by striking “him, his
14 spouse, or any of his dependents by or on be-
15 half of his employer” and inserting “the em-
16 ployee or the employee’s spouse or dependents
17 by or on behalf of the employer of the em-
18 ployee”;

19 (H) in section 119(a)(2), by striking “his”
20 both places it appears and inserting “the em-
21 ployee’s”;

22 (I) in section 119(d)(3)(B), by striking
23 “his spouse, and any of his dependents” and in-
24 serting “the employee’s spouse, and any of the
25 employee’s dependents”;

1 (J) in section 129(b)(2), by striking “him-
2 self” and inserting “the spouse’s self”;

3 (K) in section 170(b)(1)(F)(iii)—

4 (i) by striking “his spouse” and in-
5 serting “the spouse of such donor”; and

6 (ii) by striking “his death or after the
7 death of his surviving spouse if she” and
8 inserting “the death of the donor or after
9 the death of the donor’s surviving spouse if
10 such surviving spouse”;

11 (L) in section 213(c)(1)—

12 (i) by striking “his estate” and insert-
13 ing “the estate of the taxpayer”; and

14 (ii) by striking “his death” and insert-
15 ing “the death of the taxpayer”;

16 (M) in section 213(d)(7), by striking “he”
17 and inserting “the taxpayer”;

18 (N) in section 217(g)—

19 (i) by striking “, his spouse, or his de-
20 pendants” in paragraph (2) and inserting
21 “or the spouse or dependents of such mem-
22 ber”;

23 (ii) by striking “his dependents” in
24 paragraph (3) and inserting “dependents”;
25 and

1 (iii) by striking “his spouse” each
2 place it appears in paragraph (3) and in-
3 serting “the member’s spouse”;

4 (O) in section 217(i)(3)(A), by striking
5 “his”;

6 (P) in section 267(c), by striking “his”
7 each place it appears and inserting “the individ-
8 ual’s”;

9 (Q) in section 318(a)(1)(A)(ii), by striking
10 “his” and inserting “the individual’s”;

11 (R) in section 402(l)(4)(D), by striking “,
12 his spouse, and dependents” and inserting “and
13 the spouse and dependents of such officer”;

14 (S) in section 415(l)(2)(B), by striking “,
15 his spouse, or his dependents” and inserting
16 “or the participant’s spouse or dependents”;

17 (T) in section 420(f)(6)(A), by striking
18 “his covered spouse and dependents” each place
19 it appears and inserting “the covered spouse
20 and dependents of such retiree”;

21 (U) in section 424(d)(1), by striking “his”
22 and inserting “the individual’s”;

23 (V) in section 544(a)(2), by striking “his”
24 each place it appears and inserting “the individ-
25 ual’s”;

1 (W) in section 911(c)(3), by striking
2 “him” each place it appears in subparagraphs
3 (A) and (B)(ii) and inserting “the individual”;
4 (X) in section 1015(d)(3), by striking “his
5 spouse” and inserting “the donor’s spouse”;
6 (Y) in section 1563(e)—
7 (i) by striking “his children” both
8 places it appears in paragraphs (5)(D) and
9 (6)(A) and inserting “the individual’s chil-
10 dren”; and
11 (ii) by striking “his parents” both
12 places it appears in subparagraphs (A) and
13 (B) of paragraph (6) and inserting “the
14 individual’s parents”;
15 (Z) in section 1563(f)(2)(B), by striking
16 “him” and inserting “the individual”;
17 (AA) in section 2012(c), by striking “his
18 spouse” and inserting “the decedent’s spouse”;
19 (BB) in section 2032A(e)(10), by striking
20 “his surviving spouse” and inserting “the dece-
21 dent’s surviving spouse”;
22 (CC) in section 2035(b)—
23 (i) by striking “his estate” and insert-
24 ing “the decedent’s estate”; and

1 (ii) by striking “his spouse” and in-
2 serting “the decedent’s spouse”;

3 (DD) in subsections (a) and (b)(5) of sec-
4 tion 2056, by striking “his”;

5 (EE) in section 2523(b)—

6 (i) by striking “(or his heirs or as-
7 signs) or such person (or his heirs or as-
8 signs)” in paragraph (1) and inserting
9 “(or the donor’s heirs or assigns) or such
10 person (or such person’s heirs or assigns)”;

11 (ii) by striking “himself” in para-
12 graph (1) and inserting “the donor’s self”;

13 (iii) by striking “he” in paragraph (2)
14 and inserting “the donor”; and

15 (iv) by striking “him” each place it
16 appears in the matter following paragraph
17 (2) and inserting “the donor”;

18 (FF) in section 2523(d), by striking “him-
19 self” and inserting “the donor’s self”;

20 (GG) in section 2523(e), by striking “his
21 spouse” and inserting “the donor’s spouse”;

22 (HH) in section 3121(b)(3)—

23 (i) by striking “his father” in sub-
24 paragraph (A) and inserting “the child’s
25 father”;

1 (ii) by striking “his father” in sub-
2 paragraph (B) and inserting “the individ-
3 ual’s father”; and

4 (iii) by striking “his son” in subpara-
5 graph (B) and inserting “the individual’s
6 son”;

7 (II) in section 3306(c)(5)—

8 (i) by striking “his son” and inserting
9 “the individual’s son”; and

10 (ii) by striking “his father” and in-
11 serting “the child’s father”;

12 (JJ) in section 3402(l)—

13 (i) by striking “he” each place it ap-
14 pears in paragraphs (2) and (3)(A) and in-
15 serting “the employee”; and

16 (ii) by striking “his taxable year”
17 both places it appears in paragraph (3)(B)
18 and inserting “the employee’s taxable
19 year”;

20 (KK) in section 4905(a), by striking “his
21 spouse” and inserting “such person’s spouse”;

22 (LL) in section 6046(c), by striking “his”
23 both places it appears and inserting “the indi-
24 vidual’s”;

1 (MM) in section 6103(e)(1)(A)(ii), by
2 striking “him” and inserting “the individual”;

3 (NN) in section 7448(a)(8), by striking
4 “his death” and inserting “the individual’s
5 death”;

6 (OO) in subsections (d), (m), and (n) of
7 section 7448, by striking “his” each place it ap-
8 pears and inserting “the individual’s”;

9 (PP) in subsection (m) of section 7448, as
10 so amended, by striking “he” each place it ap-
11 pears and inserting “such judge or special trial
12 judge”; and

13 (QQ) in section 7448(q)—

14 (i) by striking “his” both places it ap-
15 pears and inserting “such judge’s”; and

16 (ii) by striking “to bring himself” and
17 inserting “to come”.

○