

119TH CONGRESS
2D SESSION

H. R. 7550

To amend the Internal Revenue Code of 1986 to make permanent the deduction for seniors, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2026

Mrs. MILLER-MEEKS (for herself, Mrs. LUNA, and Mr. BILIRAKIS) 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 make permanent the deduction for seniors, 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 “Permanent Tax Relief
5 for Seniors Act”.

6 **SEC. 2. DEDUCTION FOR SENIORS MADE PERMANENT.**

7 (a) IN GENERAL.—Section 151(d)(5)(C)(i) of the In-
8 ternal Revenue Code of 1986 is amended by striking “In
9 the case of a taxable year beginning before January 1,
10 2029, there” and inserting “There”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2026.

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