

106TH CONGRESS  
1ST SESSION

# H. R. 6

To amend the Internal Revenue Code of 1986 to eliminate the marriage penalty by providing that the income tax rate bracket amounts, and the amount of the standard deduction, for joint returns shall be twice the amounts applicable to unmarried individuals.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 10, 1999

Mr. WELLER (for himself, Mr. MCINTOSH, Ms. DANNER, Mr. RILEY, Mr. HERGER, Mr. ADERHOLT, Mr. ARMEY, Mr. BACHUS, Mr. BAKER, Mr. BALLENGER, Mr. BARCIA, Mr. BARR of Georgia, Mr. BARTLETT of Maryland, Mr. BARTON of Texas, Mr. BARRETT of Nebraska, Mr. BE-REUTER, Ms. BIGGERT, Mr. BILIRAKIS, Mr. BLILEY, Mr. BLUNT, Mr. BOEHLERT, Mr. BOEHNER, Mr. BONILLA, Mrs. BONO, Mr. BRADY of Texas, Mr. BRYANT, Mr. BURTON of Indiana, Mr. BURR of North Carolina, Mr. BUYER, Mr. CALVERT, Mr. CANNON, Mr. CHABOT, Mr. CHAMBLISS, Mrs. CHENOWETH, Mr. CLEMENT, Mr. COBLE, Mr. COBURN, Mr. COLLINS, Mr. COOKSEY, Mr. COX, Mr. CRANE, Mrs. CUBIN, Mr. CUNNINGHAM, Mr. DAVIS of Virginia, Mr. DEAL of Georgia, Mr. DIAZ-BALART, Mr. DICKEY, Mr. DOOLITTLE, Mr. DREIER, Mr. DUNCAN, Ms. DUNN, Mr. DEMINT, Mr. EHRlich, Mr. ENGLISH, Mrs. EMERSON, Mr. EWING, Mr. FLETCHER, Mr. FOLEY, Mr. FORBES, Mr. FOSSELLA, Mrs. FOWLER, Mr. GEKAS, Mr. GIBBONS, Mr. GILCHREST, Mr. GILLMOR, Mr. GILMAN, Mr. GOODE, Mr. GOODLATTE, Mr. GOODLING, Mr. GOSS, Ms. GRANGER, Mr. GREEN of Wisconsin, Mr. GREENWOOD, Mr. GUTKNECHT, Mr. HALL of Texas, Mr. HASTINGS of Washington, Mr. HANSEN, Mr. HAYES, Mr. HAYWORTH, Mr. HEFLEY, Mr. HILL of Montana, Mr. HILLEARY, Mr. HOEKSTRA, Mr. HORN, Mr. HOSTETTLER, Mr. HULSHOF, Mr. HUNTER, Mr. HUTCHINSON, Mr. ISTOOK, Mr. JENKINS, Mr. JONES of North Carolina, Mr. SAM JOHNSON of Texas, Mrs. KELLY, Mr. KING, Mr. KNOLLENBERG, Mr. KOLBE, Mr. KUYKENDALL, Mr. LARGENT, Mr. LATHAM, Mr. LATOURETTE, Mr. LAZIO, Mr. LEACH, Mr. LEWIS of Kentucky, Mr. LINDER, Mr. LIPINSKI, Mr. LOBIONDO, Mr. LUCAS of Oklahoma, Mr. MANZULLO, Mr. METCALF, Mr. MICA, Mr. MILLER of Florida, Mrs. MYRICK, Mr. MCCOLLUM, Mr. MCCRERY, Mr. MCHUGH, Mr. MCINNIS, Mr. MCINTYRE, Mr. MCKEON, Mr. NEY, Mr. NETHERCUTT, Mr. NORWOOD, Mr. NUSSLE, Mr. OSE, Mr. OXLEY, Mr. PACKARD, Mr. PAUL, Mr. PEASE, Mr. PETRI, Mr. PETERSON of Pennsylvania, Mr. PICKERING, Mr. PITTS, Mr. POMBO, Mr.

PORTER, Mr. PORTMAN, Ms. PRYCE of Ohio, Mr. RADANOVICH, Mr. RAMSTAD, Mr. REGULA, Mr. REYNOLDS, Mr. ROEMER, Mr. ROHR-ABACHER, Mr. ROGERS, Mrs. ROUKEMA, Mr. ROYCE, Mr. RYAN of Wisconsin, Mr. RYUN of Kansas, Mr. SALMON, Mr. SAXTON, Mr. SCARBOROUGH, Mr. SCHAFFER, Mr. SENSENBRENNER, Mr. SESSIONS, Mr. SHAYS, Mr. SHADEGG, Mr. SHAW, Mr. SHERWOOD, Mr. SHOWS, Mr. SHUSTER, Mr. SIMPSON, Mr. SKEEN, Mr. SKELTON, Mr. SMITH of New Jersey, Mr. SMITH of Texas, Mr. SOUDER, Mr. SPENCE, Mr. STEARNS, Mr. STUMP, Mr. SUNUNU, Mr. SWEENEY, Mr. TALENT, Mr. TANCREDO, Mrs. TAUSCHER, Mr. TAUZIN, Mr. HOUGHTON, Mr. TERRY, Mr. THOMPSON of Mississippi, Mr. TIAHRT, Mr. THUNE, Mr. UPTON, Mr. WALDEN, Mr. WAMP, Mr. WATKINS, Mr. WATTS of Oklahoma, Mr. WELDON of Florida, Mr. WHITFIELD, Mrs. WILSON, Mr. WOLF, Mr. YOUNG of Alaska, Mr. CALLAHAN, Mr. GRAHAM, Mr. DELAY, Mr. YOUNG of Florida, Mr. QUINN, Mr. ROGAN, Ms. ROS-LEHTINEN, Mr. LIVINGSTON, Mr. BASS, Mr. CANADY of Florida, Mr. COOK, Mr. EHLERS, Mr. EVERETT, Mr. FRANKS of New Jersey, Mr. HYDE, Mr. LEWIS of California, Mrs. NORTHUP, Mr. BILBRAY, Mr. COMBEST, Mr. GALLEGLY, Mr. KINGSTON, Mrs. JOHNSON of Connecticut, Mr. STUPAK, Mr. CONDIT, Ms. STABENOW, Mr. FORD, Mr. WICKER, Mr. PETERSON of Minnesota, Mr. CRAMER, Mr. TOOMEY, Mr. GARY MILLER of California, Mr. KASICH, Mr. MORAN of Virginia, and Mr. RAHALL) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to eliminate the marriage penalty by providing that the income tax rate bracket amounts, and the amount of the standard deduction, for joint returns shall be twice the amounts applicable to unmarried individuals.

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; AMENDMENT OF 1986 CODE.**

4       (a) SHORT TITLE.—This Act may be cited as the  
 5       “Marriage Tax Elimination Act of 1999”.

1 (b) AMENDMENT OF 1986 CODE.—Except as other-  
 2 wise expressly provided, whenever in this Act an amend-  
 3 ment or repeal is expressed in terms of an amendment  
 4 to, or repeal of, a section or other provision, the reference  
 5 shall be considered to be made to a section or other provi-  
 6 sion of the Internal Revenue Code of 1986.

7 (c) SECTION 15 NOT TO APPLY.—No amendment  
 8 made by section 2 shall be treated as a change in a rate  
 9 of tax for purposes of section 15 of the Internal Revenue  
 10 Code of 1986 .

11 **SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN INDIVID-**  
 12 **UAL INCOME TAX RATES.**

13 (a) GENERAL RULE.—Section 1 (relating to tax im-  
 14 posed) is amended by striking subsections (a) through (e)  
 15 and inserting the following:

16 “(a) MARRIED INDIVIDUALS FILING JOINT RETURNS  
 17 AND SURVIVING SPOUSES.—There is hereby imposed on  
 18 the taxable income of—

19 “(1) every married individual (as defined in sec-  
 20 tion 7703) who makes a single return jointly with  
 21 his spouse under section 6013, and

22 “(2) every surviving spouse (as defined in sec-  
 23 tion 2(a)),

24 a tax determined in accordance with the following table:

<b>“If taxable income is:</b>	<b>The tax is:</b>
Not over \$51,500 .....	15% of taxable income.

<b>“If taxable income is:</b>	<b>The tax is:</b>
Over \$51,500 but not over \$124,900.	\$7,725, plus 28% of the excess over \$51,500
Over \$124,900 but not over \$260,500.	\$28,277, plus 31% of the excess over \$124,900
Over \$260,500 but not over \$566,300.	\$70,313, plus 36% of the excess over \$260,500
Over \$566,300.....	\$180,401, plus 39.6% of the excess over \$566,300.

1       “(b) HEADS OF HOUSEHOLDS.—There is hereby im-  
2 posed on the taxable income of every head of a household  
3 (as defined in section 2(b)) a tax determined in accordance  
4 with the following table:

<b>“If taxable income is:</b>	<b>The tax is:</b>
Not over \$34,550 .....	15% of taxable income.
Over \$34,550 but not over \$89,150.	\$5,182.50, plus 28% of the excess over \$34,550.
Over \$89,150 but not over \$144,400.	\$20,470.50, plus 31% of the excess over \$89,150.
Over \$144,400 but not over \$283,150.	\$37,598, plus 36% of the excess over \$144,400.
Over \$283,150 .....	\$87,548, plus 39.6% of the excess over \$283,150.

5       “(c) OTHER INDIVIDUALS.—There is hereby imposed  
6 on the taxable income of every individual (other than an  
7 individual to whom subsection (a) or (b) applies) a tax  
8 determined in accordance with the following table:

<b>“If taxable income is:</b>	<b>The tax is:</b>
Not over \$25,750 .....	15% of taxable income.
Over \$25,750 but not over \$62,450.	\$3,862.50, plus 28% of the excess over \$25,750.
Over \$62,450 but not over \$130,250.	\$14,138.50, plus 31% of the excess over \$62,450.
Over \$130,250 but not over \$283,150.	\$35,156.50, plus 36% of the excess over \$130,250.
Over \$283,150 .....	\$90,200.50, plus 39.6% of the excess over \$283,150.

9       “(d) ESTATES AND TRUSTS.—There is hereby im-  
10 posed on the taxable income of—

1           “(1) every estate, and  
 2           “(2) every trust,  
 3 taxable under this subsection a tax determined in accord-  
 4 ance with the following table:

<b>“If taxable income is:</b>	<b>The tax is:</b>
Not over \$1,750 .....	15% of taxable income.
Over \$1,750 but not over \$4,050 ..	\$262.50, plus 28% of the excess over \$1,750.
Over \$4,050 but not over \$6,200 ..	\$906.50, plus 31% of the excess over \$4,050.
Over \$6,200 but not over \$8,450 ..	\$1,573, plus 36% of the excess over \$6,200.
Over \$8,450 .....	\$2,383, plus 39.6% of the excess over \$8,450.”.

5           (b) INFLATION ADJUSTMENT TO APPLY IN DETER-  
 6 MINING RATES FOR 2000.—Subsection (f) of section 1 is  
 7 amended—

8           (1) by striking “1993” in paragraph (1) and in-  
 9 sserting “1999”,  
 10           (2) by striking “1992” in paragraph (3)(B) and  
 11 inserting “1998”, and  
 12           (3) by striking paragraph (7).

13           (c) CONFORMING AMENDMENTS.—

14           (1) The following provisions are each amended  
 15 by striking “1992” and inserting “1998” each place  
 16 it appears:

17           (A) Section 25A(h).  
 18           (B) Section 32(j)(1)(B).  
 19           (C) Section 41(e)(5)(C).  
 20           (D) Section 59(j)(2)(B).

- 1 (E) Section 63(c)(4)(B).  
2 (F) Section 68(b)(2)(B).  
3 (G) Section 135(b)(2)(B)(ii).  
4 (H) Section 151(d)(4).  
5 (I) Section 220(g)(2).  
6 (J) Section 221(g)(1)(B).  
7 (K) Section 512(d)(2)(B).  
8 (L) Section 513(h)(2)(C)(ii).  
9 (M) Section 685(c)(3)(B).  
10 (N) Section 877(a)(2).  
11 (O) Section 911(b)(2)(D)(ii)(II).  
12 (P) Section 2032A(a)(3)(B).  
13 (Q) Section 2503(b)(2)(B).  
14 (R) Section 2631(c)(1)(B).  
15 (S) Section 4001(e)(1)(B).  
16 (T) Section 4261(e)(4)(A)(ii).  
17 (U) Section 6039F(d).  
18 (V) Section 6323(i)(4)(B).  
19 (W) Section 6601(j)(3)(B).  
20 (X) Section 7430(c)(1).

21 (2) Subclause (II) of section 42(h)(6)(G)(i) is  
22 amended by striking “1987” and inserting “1998”.

23 (3) Subparagraph (B) of section 132(f)(6) is  
24 amended by inserting before the period “, deter-



1 “(ii) a surviving spouse (as defined in  
2 section 2(a)),

3 “(B) \$6,350 in the case of a head of  
4 household (as defined in section 2(b)), or

5 “(C) \$4,300 in any other case.”

6 (b) TECHNICAL AMENDMENTS.—

7 (1) Paragraph (4) of section 63(c) is amended  
8 to read as follows:

9 “(4) ADJUSTMENTS FOR INFLATION.—In the  
10 case of any taxable year beginning in a calendar  
11 year after 1999, each dollar amount contained in  
12 paragraph (2) or (5) or subsection (f) shall be in-  
13 creased by an amount equal to—

14 “(A) such dollar amount, multiplied by

15 “(B) the cost-of-living adjustment deter-  
16 mined under section 1(f)(3) for the calendar  
17 year in which the taxable year begins.”

18 (2) Subparagraph (A) of section 63(c)(5) is  
19 amended by striking “\$500” and inserting “\$700”.

20 (3) Subsection (f) of section 63 is amended by  
21 striking “\$600” each place it appears and inserting  
22 “\$850” and by striking “\$750” in paragraph (3)  
23 and inserting “\$1,050”.

24 (4) Subparagraph (B) of section 1(f)(6) is  
25 amended by striking “subsection (c)(4) of section 63

1 (as it applies to subsections (c)(5)(A) and (f) of such  
2 section)” and inserting “section 63(e)(4)”.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 1999.

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