

MARRIAGE TAX PENALTY RELIEF ACT OF 2000

Mr. ARCHER. Mr. Speaker, pursuant to House Resolution 419, I call up the bill (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, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 419, the bill is considered read for amendment.

The text of H.R. 6 is as follows:

H.R. 6

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE.

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

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

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

SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN INDIVIDUAL INCOME TAX RATES.

(a) **GENERAL RULE.**—Section 1 (relating to tax imposed) is amended by striking subsections (a) through (e) and inserting the following:

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

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

“(2) every surviving spouse (as defined in section 2(a)), a tax determined in accordance with the following table:

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

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

“If taxable income is:	The tax is:
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.

“(c) **OTHER INDIVIDUALS.**—There is hereby imposed on the taxable income of every indi-

vidual (other than an individual to whom subsection (a) or (b) applies) a tax determined in accordance with the following table:

“If taxable income is:	The tax is:
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.

“(d) **ESTATES AND TRUSTS.**—There is hereby imposed on the taxable income of—

“(1) every estate, and

“(2) every trust,

taxable under this subsection a tax determined in accordance with the following table:

“If taxable income is:	The tax is:
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.”

(b) **INFLATION ADJUSTMENT TO APPLY IN DETERMINING RATES FOR 2000.**—Subsection (f) of section 1 is amended—

(1) by striking “1993” in paragraph (1) and inserting “1999”,

(2) by striking “1992” in paragraph (3)(B) and inserting “1998”, and

(3) by striking paragraph (7).

(c) **CONFORMING AMENDMENTS.**—

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

- (A) Section 25A(h).
- (B) Section 32(j)(1)(B).
- (C) Section 41(e)(5)(C).
- (D) Section 59(j)(2)(B).
- (E) Section 63(c)(4)(B).
- (F) Section 68(b)(2)(B).
- (G) Section 135(b)(2)(B)(ii).
- (H) Section 151(d)(4).
- (I) Section 220(g)(2).
- (J) Section 221(g)(1)(B).
- (K) Section 512(d)(2)(B).
- (L) Section 513(h)(2)(C)(ii).
- (M) Section 685(c)(3)(B).
- (N) Section 877(a)(2).
- (O) Section 911(b)(2)(D)(ii)(II).
- (P) Section 2032A(a)(3)(B).
- (Q) Section 2503(b)(2)(B).
- (R) Section 2631(c)(1)(B).
- (S) Section 4001(e)(1)(B).
- (T) Section 4261(e)(4)(A)(ii).
- (U) Section 6039F(d).
- (V) Section 6323(i)(4)(B).
- (W) Section 6601(j)(3)(B).
- (X) Section 7430(c)(1).

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

(3) Subparagraph (B) of section 132(f)(6) is amended by inserting before the period “, determined by substituting ‘calendar year 1992’ for ‘calendar year 1998’ in subparagraph (B) thereof”.

(4) Sections 468B(b)(1), 511(b)(1), 641(a), 641(d)(2)(A), and 685(d) are each amended by striking “section 1(e)” each place it appears and inserting “section 1(d)”.

(5) Sections 1(f)(2) and 904(b)(3)(E)(ii) are each amended by striking “(d), or (e)” and inserting “or (d)”.

(6) Paragraph (1) of section 1(f) is amended by striking “(d), and (e)” and inserting “and (d)”.

(d) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 1999.

SEC. 3. ELIMINATION OF MARRIAGE PENALTY IN STANDARD DEDUCTION.

(a) **IN GENERAL.**—Paragraph (2) of section 63(c) (relating to standard deduction) is amended to read as follows:

“(2) **BASIC STANDARD DEDUCTION.**—For purposes of paragraph (1), the basic standard deduction is—

“(A) \$8,600 in the case of—

“(i) a joint return, or

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

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

“(C) \$4,300 in any other case.”

(b) **TECHNICAL AMENDMENTS.**—

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

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

“(A) such dollar amount, multiplied by

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

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

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

(4) Subparagraph (B) of section 1(f)(6) is amended by striking “subsection (c)(4) of section 63 (as it applies to subsections (c)(5)(A) and (f) of such section)” and inserting “section 63(c)(4)”.

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

The SPEAKER pro tempore. The amendment printed in the bill is adopted.

The text of H.R. 6, as amended, is as follows:

H.R. 6

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE, ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “Marriage Tax Penalty Relief Act of 2000”.

(b) **SECTION 15 NOT TO APPLY.**—No amendment made by this Act shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.

SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN STANDARD DEDUCTION.

(a) **IN GENERAL.**—Paragraph (2) of section 63(c) of the Internal Revenue Code of 1986 (relating to standard deduction) is amended—

(1) by striking “\$5,000” in subparagraph (A) and inserting “200 percent of the dollar amount in effect under subparagraph (C) for the taxable year”,

(2) by adding “or” at the end of subparagraph (B),

(3) by striking “in the case of” and all that follows in subparagraph (C) and inserting “in any other case.”, and

(4) by striking subparagraph (D).

(b) **TECHNICAL AMENDMENTS.**—

(1) Subparagraph (B) of section 1(f)(6) of such Code is amended by striking “(other than with” and all that follows through “shall be applied” and inserting “(other than with respect to sections 63(c)(4) and 151(d)(4)(A)) shall be applied”.