

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2986

To amend the Internal Revenue Code of 1986 to provide for inflation adjustments to the income threshold amounts applicable in determining the portion of social security benefits subject to tax.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 6, 1993

Mr. NADLER (for himself and Mrs. LOWEY) 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 provide for inflation adjustments to the income threshold amounts applicable in determining the portion of social security benefits subject to tax.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That (a) subsection (c) of section 86 of the Internal Reve-  
4       nue Code of 1986, as amended by the Revenue Reconcili-  
5       ation Act of 1993, is amended by adding at the end there-  
6       of the following new paragraph:

7               “(3) INFLATION ADJUSTMENTS.—In the case of  
8       any taxable year beginning in a calendar year after

1 1994, each dollar amount contained in the preceding  
2 provisions of this subsection shall be increased by an  
3 amount equal to—

4 “(A) such dollar amount, multiplied by

5 “(B) the cost-of-living adjustment deter-  
6 mined under section 1(f)(3) for the calendar  
7 year in which the taxable year begins, by sub-  
8 stituting ‘calendar year 1993’ for ‘calendar year  
9 1992’.

10 If any increase determined under the preceding sen-  
11 tence is not a multiple of \$50, such increase shall  
12 be rounded to the next lowest multiple of \$50.”

13 (b) The amendment made by subsection (a) shall  
14 apply to taxable years beginning after December 31, 1993.

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