

103^D CONGRESS
1ST SESSION

H. R. 3155

To repeal the increase in tax on social security benefits made by the Revenue Reconciliation Act of 1993.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 1993

Mr. SMITH of New Jersey introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To repeal the increase in tax on social security benefits made by the Revenue Reconciliation Act of 1993.

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. STATEMENT OF FINDINGS.**

4 The Congress hereby finds the following:

5 (1) The Social Security tax increase will imme-
6 diately affect over 5,000,000 beneficiaries nation-
7 wide.

8 (2) By 1998, the number of recipients who will
9 be burdened by this tax hike will increase to
10 7,000,000.

1 (3) The average tax increase during 1994 for
2 those beneficiaries affected will be \$720.

3 (4) While all families will see on average a 3.8
4 percent increase in Federal taxes, the average senior
5 family will be forced to pay 7.5 percent more.

6 (5) Unlike other age groups, senior families will
7 see tax increases at every level of income, including
8 the poorest of the elderly.

9 (6) Senior citizens have historically been the
10 target of numerous measures, such as a freeze in
11 their cost-of-living adjustment and the implementa-
12 tion of the Social Security tax.

13 (7) This tax hike, on top of the Social Security
14 earnings test, places an inordinate burden on seniors
15 that is not experienced by the rest of the American
16 population.

17 **SEC. 2. REPEAL OF TAX INCREASE ON SOCIAL SECURITY**
18 **BENEFITS.**

19 Section 13215 of the Revenue Reconciliation Act of
20 1993 is hereby repealed, and the Internal Revenue Code
21 of 1986 shall be applied and administered as if such sec-
22 tion (and the amendments made thereby) had not been
23 enacted.

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