

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3851

To amend the Internal Revenue Code of 1986 to eliminate the marriage penalty.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 10, 1994

Mr. ISTOOK (for himself, Mr. GILCHREST, Mr. EMERSON, Mr. DORNAN, Mr. CALVERT, Mr. PETE GEREN of Texas, Mr. DOOLITTLE, Mr. LIVINGSTON, Mr. GOSS, Mr. HASTERT, Mr. GREENWOOD, Mr. CALLAHAN, Mr. GALLEGLY, Mr. PETRI, Mr. ALLARD, Mr. MACHTLEY, and Mr. HUTCHINSON) 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.

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) part I of subchapter B of chapter 1 of the Inter-  
4       nal Revenue Code of 1986 is amended by adding at the  
5       end thereof the following new section:

6       **“SEC. 69. ELIMINATION OF MARRIAGE PENALTY.**

7       “Notwithstanding any other provision of law, no hus-  
8       band and wife shall be required to pay more in income

1 taxes under this subtitle because of the fact that they were  
2 legally married during a taxable year, than they would be  
3 required to pay if they had not been married. This section  
4 shall be implemented by—

5           “(1) giving married couples an annual option of  
6           both filing using the tax status that they both would  
7           have otherwise used if they had not been married,  
8           and

9           “(2) allocating income and deductions between  
10          them as they would have if they had not been mar-  
11          ried.”

12          (b) The table of sections for part I of subchapter B  
13 of chapter 1 of such Code is amended by adding at the  
14 end thereof the following new item:

                  “Sec. 69. Elimination of marriage penalty.”

15          (c) The amendments made by this section shall apply  
16 to taxable years beginning after the date of the enactment  
17 of this Act.

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