

108TH CONGRESS  
1ST SESSION

# H. R. 759

To amend the Internal Revenue Code of 1986 to accelerate the elimination of the marriage penalty in the standard deduction and in the 15-percent income tax rate bracket.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2003

Mr. WELLER (for himself, Mrs. MCCARTHY of New York, Mr. HAYES, Mr. KIRK, Mr. SHAYS, Mr. HAYWORTH, Mr. ROGERS of Alabama, Mr. BUYER, Mr. COX, Mr. LATOURETTE, Mr. SHIMKUS, Mr. AKIN, Mr. MARIO DIAZ-BALART of Florida, Mrs. MYRICK, Mr. KLINE, Mr. FOLEY, Mr. FRELINGHUYSEN, Mr. UPTON, Mr. JANKLOW, Mr. BURTON of Indiana, Mr. CANNON, Mr. PEARCE, Mr. FOSSELLA, Mr. KING of Iowa, Mr. SENSENBRENNER, Mr. KING of New York, Mrs. KELLY, Mr. MCCOTTER, Mr. WILSON of South Carolina, Mr. PLATTS, Ms. BERKLEY, Mr. FORBES, Mr. BARRETT of South Carolina, Mr. TIAHRT, Mr. BOEHLERT, Mr. CRANE, Mr. RYUN of Kansas, Mr. LAHOOD, Mr. OXLEY, Mr. JOHNSON of Illinois, Mr. WELDON of Florida, Mr. PITTS, Ms. ROS-LEHTINEN, Mr. PETERSON of Pennsylvania, Mr. BEAUPREZ, Mr. FRANKS of Arizona, Mr. SIMMONS, Mr. GILCHREST, Mr. ROHRABACHER, Mr. KOLBE, Mr. GOODE, Mr. WALSH, Mr. SESSIONS, Mr. HOSTETTLER, Ms. GINNY BROWN-WAITE of Florida, Mr. CULBERSON, and Mrs. EMERSON) 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 accelerate the elimination of the marriage penalty in the standard deduction and in the 15-percent income tax rate bracket.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Making Marriage Tax  
3 Relief Permanent Act of 2003”.

4 **SEC. 2. ACCELERATION OF ELIMINATION OF MARRIAGE**  
5 **PENALTY IN STANDARD DEDUCTION.**

6 (a) IN GENERAL.—Subparagraph (A) of section  
7 63(c)(2) of the Internal Revenue Code of 1986, as amend-  
8 ed by section 301 of the Economic Growth and Tax Relief  
9 Reconciliation Act of 2001, is amended by striking “the  
10 applicable percentage” and inserting “200 percent”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) Subsection (c) of section 63 of such Code,  
13 as so amended, is amended by striking paragraph  
14 (7).

15 (2) Subsection (d) of section 301 of the Eco-  
16 nomic Growth and Tax Relief Reconciliation Act of  
17 2001 is amended by striking “December 31, 2004”  
18 and inserting “December 31, 2002”.

19 (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to taxable years beginning after  
21 December 31, 2002.

22 **SEC. 3. ACCELERATION OF ELIMINATION OF MARRIAGE**  
23 **PENALTY IN 15-PERCENT RATE BRACKET.**

24 (a) IN GENERAL.—Paragraph (8) of section 1(f) of  
25 the Internal Revenue Code of 1986, as amended by section

1 302 of the Economic Growth and Tax Relief Reconcili-  
2 ation Act of 2001, is amended to read as follows:

3 “(8) ELIMINATION OF MARRIAGE PENALTY IN  
4 15-PERCENT BRACKET.—With respect to taxable  
5 years beginning after December 31, 2002, in pre-  
6 scribing the tables under paragraph (1)—

7 “(A) the maximum taxable income in the  
8 15-percent rate bracket in the table contained  
9 in subsection (a) (and the minimum taxable in-  
10 come in the next higher taxable income bracket  
11 in such table) shall be 200 percent of the max-  
12 imum taxable income in the 15-percent rate  
13 bracket in the table contained in subsection (c)  
14 (after any other adjustment under this sub-  
15 section), and

16 “(B) the comparable taxable income  
17 amounts in the table contained in subsection  
18 (d) shall be 1/2 of the amounts determined  
19 under subparagraph (A).”

20 (b) CONFORMING AMENDMENTS.—

21 (1) The heading for subsection (f) of section 1  
22 of such Code, as so amended, is amended by striking  
23 “PHASEOUT” and inserting “ELIMINATION”.

24 (2) Subsection (c) of section 302 of the Eco-  
25 nomic Growth and Tax Relief Reconciliation Act of

1       2001 is amended by striking “December 31, 2004”  
2       and inserting “December 31, 2002”.

3       (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2002.

6       **SEC. 4. PROVISIONS MADE PERMANENT.**

7       Title IX of the Economic Growth and Tax Relief Rec-  
8 onciliation Act of 2001 shall not apply to the amendments  
9 made by this Act.

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