

118TH CONGRESS
2D SESSION

H. R. 7830

To amend the Internal Revenue Code of 1986 to expand the surviving spouse filing status to individuals whose spouses have died within the last five taxable years.

IN THE HOUSE OF REPRESENTATIVES

MARCH 26, 2024

Mr. VAN DREW introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to expand the surviving spouse filing status to individuals whose spouses have died within the last five taxable years.

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. SHORT TITLE.**

4 This Act may be cited as the “Protect American Wid-
5 ows Act of 2024” or the “PAW Act of 2024”.

6 **SEC. 2. SURVIVING SPOUSE DEFINITION EXPANDED.**

7 (a) IN GENERAL.—Section 2(a)(1)(A) of the Internal
8 Revenue Code of 1986 is amended by striking “two tax-
9 able years” and inserting “five taxable years”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to returns filed for taxable years
3 beginning after December 31, 2023.

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