

119TH CONGRESS  
1ST SESSION

# H. R. 4102

To amend the Internal Revenue Code of 1986 to provide that the rate of tax on adjusted net capital gain does not exceed 15 percent.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 24, 2025

Mr. HILL of Arkansas (for himself and Mr. STEUBE) 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 that the rate of tax on adjusted net capital gain does not exceed 15 percent.

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 “Revitalizing Invest-  
5 ment, Savings, and Entrepreneurship Act” or the “RISE  
6 Act”.

7 **SEC. 2. RATE OF TAX ON ADJUSTED NET CAPITAL GAIN**

8 **NOT TO EXCEED 15 PERCENT.**

9 (a) IN GENERAL.—Section 1(h)(1) of the Internal  
10 Revenue Code of 1986 is amended—

1           (1) by striking subparagraph (D) and redesignig-  
2           nating subparagraphs (E) and (F) as subparagraphs  
3           (D) and (E), respectively, and

4           (2) by amending subparagraph (C) to read as  
5           follows:

6                       “(C) 15 percent of so much of the adjusted  
7                       net capital gain (or, if less, taxable income) as  
8                       exceeds the amount on which a tax is deter-  
9                       mined under subparagraph (B),”.

10          (b) EFFECTIVE DATE.—The amendments made by  
11          this section shall apply to taxable years beginning after  
12          the date of the enactment of this Act.

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