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119TH CONGRESS
1ST SESSION

H. R. 6781

To amend the Internal Revenue Code of 1986 to increase the standard deduction for taxable years 2026 and 2027 by the tariff rebate amount.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 17, 2025

Mr. BURCHETT 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 increase the standard deduction for taxable years 2026 and 2027 by the tariff rebate amount.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Trump Tariff Rebate Act’’.

SEC. 2. STANDARD DEDUCTION FOR TAXABLE YEARS 2026 AND 2027 INCREASED BY TARIFF REBATE AMOUNT.

(a) IN GENERAL.—Section 63(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(8) SPECIAL RULES FOR TAXABLE YEARS 2026 AND 2027.—

"(A) INCREASE IN STANDARD DEDUCTION.—In the case of a taxable year beginning after December 31, 2025, and before January 1, 2028, the standard deduction shall be increased by the tariff rebate amount.

"(B) TARIFF REBATE AMOUNT.—For purposes of this paragraph, the tariff rebate amount is—

"(i) $4,000 in the case of a joint return or a surviving spouse (as defined in section 2(a)),

"(ii) $3,000 in the case of a head of household (as defined in section 2(b)), or

"(iii) $2,000 in any other case.".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

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