

108TH CONGRESS
2D SESSION

H. R. 4181

To amend the Internal Revenue Code of 1986 to permanently extend the increased standard deduction, and the 15-percent individual income tax rate bracket expansion, for married taxpayers filing joint returns.

IN THE HOUSE OF REPRESENTATIVES

APRIL 21, 2004

Mr. GERLACH (for himself, Mr. WELLER, Mr. HASTINGS of Washington, Mr. GREENWOOD, Mr. VITTER, Mr. SIMMONS, Mr. CANTOR, Mr. HENSARLING, Mr. SHIMKUS, Mr. TOOMEY, Mrs. MILLER of Michigan, Mr. DOOLITTLE, Mr. COX, Mrs. KELLY, Mr. MURPHY, Mr. BARTLETT of Maryland, Mr. SHUSTER, Mr. CRENSHAW, Mr. ROHRABACHER, Mr. BURR, Mr. FORBES, Mr. KELLER, Mr. GILLMOR, Mr. SCHROCK, Mr. HAYWORTH, Mr. HERGER, Mr. MCINNIS, Ms. DUNN, Mr. ROGERS of Alabama, Mr. RYUN of Kansas, Mr. BRADY of Texas, Mr. HAYES, Mr. BALLENGER, Mr. SOUDER, Mr. SMITH of Texas, Mr. GIBBONS, Mr. ISTOOK, Mr. OTTER, Mrs. JOHNSON of Connecticut, Mr. WICKER, Mr. SHAW, Mr. CRANE, Mr. GRAVES, Mr. WILSON of South Carolina, Ms. PRYCE of Ohio, Mr. TIBERI, Mrs. JO ANN DAVIS of Virginia, Mr. BARRETT of South Carolina, Mr. ENGLISH, Mr. PICKERING, Mr. CHOCOLA, Mr. PORTER, Mr. HALL, Mr. TERRY, Mr. REHBERG, and Mr. SWEENEY) 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 permanently extend the increased standard deduction, and the 15-percent individual income tax rate bracket expansion, for married taxpayers filing joint returns.

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. EXTENSION OF INCREASED STANDARD DEDUC-**
 4 **TION FOR MARRIED TAXPAYERS FILING**
 5 **JOINT RETURNS.**

6 (a) IN GENERAL.—Paragraph (2) of section 63(c) of
 7 the Internal Revenue Code of 1986 (relating to basic
 8 standard deduction) is amended to read as follows:

9 “(2) BASIC STANDARD DEDUCTION.—For pur-
 10 poses of paragraph (1), the basic standard deduction
 11 is—

12 “(A) 200 percent of the dollar amount in
 13 effect under subparagraph (C) for the taxable
 14 year in the case of—

15 “(i) a joint return, or

16 “(ii) a surviving spouse (as defined in
 17 section 2(a)),

18 “(B) \$4,400 in the case of a head of
 19 household (as defined in section 2(b)), or

20 “(C) \$3,000 in any other case.”.

21 (b) CONFORMING AMENDMENTS.—

22 (1) Section 63(c)(4) of such Code is amended
 23 by striking “(2)(D)” each place it occurs and insert-
 24 ing “(2)(C)”.

1 (2) Section 63(c) of such Code is amended by
2 striking paragraph (7).

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2004.

6 **SEC. 2. EXTENSION OF 15-PERCENT INDIVIDUAL INCOME**
7 **TAX RATE BRACKET EXPANSION FOR MAR-**
8 **RIED TAXPAYERS FILING JOINT RETURNS.**

9 (a) IN GENERAL.—Paragraph (8) of section 1(f) of
10 the Internal Revenue Code of 1986 (relating to phaseout
11 of marriage penalty in 15-percent bracket) is amended to
12 read as follows:

13 “(8) ELIMINATION OF MARRIAGE PENALTY IN
14 15-PERCENT BRACKET.—With respect to taxable
15 years beginning after December 31, 2004, in pre-
16 scribing the tables under paragraph (1)—

17 “(A) the maximum taxable income in the
18 15 percent rate bracket in the table contained
19 in subsection (a) (and the minimum taxable in-
20 come in the next higher taxable income bracket
21 in such table) shall be 200 percent of the max-
22 imum taxable income in the 15-percent rate
23 bracket in the table contained in subsection (c)
24 (after any other adjustment under this sub-
25 section), and

1 “(B) the comparable taxable income
2 amounts in the table contained in subsection
3 (d) shall be $\frac{1}{2}$ of the amounts determined
4 under subparagraph (A).”.

5 (b) CONFORMING AMENDMENT.—The heading for
6 subsection (f) of section 1 of such Code is amended by
7 striking “PHASEOUT” and inserting “ELIMINATION”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years beginning after
10 December 31, 2004.

11 **SEC. 3. REPEAL OF SUNSET.**

12 Title IX of the Economic Growth and Tax Relief Rec-
13 onciliation Act of 2001 shall not apply to the amendments
14 made by sections 301 and 302 of such Act.

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