

103^D CONGRESS
1ST SESSION

H. R. 2227

To amend the Internal Revenue Code of 1986 to provide that married couples may file a combined return under which each spouse is taxed using the rates applicable to unmarried individuals.

IN THE HOUSE OF REPRESENTATIVES

MAY 20, 1993

Mr. MORAN 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 provide that married couples may file a combined return under which each spouse is taxed using the rates applicable to unmarried individuals.

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. COMBINED RETURN TO WHICH UNMARRIED**
4 **RATES APPLY.**

5 (a) IN GENERAL.—Subpart B of part II of sub-
6 chapter A of chapter 61 of the Internal Revenue Code of
7 1986 (relating to income tax returns) is amended by in-
8 serting after section 6013 the following new section:

1 **“SEC. 6013A. COMBINED RETURN WITH SEPARATE RATES.**

2 “(a) GENERAL RULE.—A husband and wife may
3 make a combined return of income taxes under subtitle
4 A under which—

5 “(1) a separate taxable income is determined
6 for each spouse by applying the rules provided in
7 this section, and

8 “(2) the tax imposed by section 1 is the aggre-
9 gate amount resulting from applying the separate
10 rate set forth in section 1(c) to each such taxable
11 income.

12 “(b) TREATMENT OF INCOME.—For purposes of this
13 section—

14 “(1) earned income (within the meaning of sec-
15 tion 911(d)), and any income received as a pension
16 or annuity which arises from an employer-employee
17 relationship, shall be treated as the income of the
18 spouse who rendered the services, and

19 “(2) income from property shall be divided be-
20 tween the spouses in accordance with their respec-
21 tive ownership rights in such property.

22 “(c) TREATMENT OF DEDUCTIONS.—For purposes of
23 this section—

24 “(1) the deductions allowed by section 62(a)
25 (other than paragraphs (7) and (10) thereof) shall

1 be allowed to the spouse treated as having the in-
2 come to which such deductions relate,

3 “(2) the deduction for retirement savings de-
4 scribed in paragraph (7) of section 62(a) shall be al-
5 lowed to the spouse for whose benefit the savings are
6 maintained,

7 “(3) the deduction for alimony described in
8 paragraph (10) of section 62(a) shall be allowed to
9 the spouse who has the liability to pay the alimony,

10 “(4) the deductions allowable by section 151
11 (relating to personal exemptions) shall be deter-
12 mined—

13 “(A) by requiring each spouse to claim 1
14 personal exemption, and

15 “(B) by allowing the personal exemptions
16 under section 151(c) to be allocated between
17 the spouses as they determine,

18 “(5) by requiring each spouse to claim their
19 own additional standard deduction (if any) under
20 section 63, and

21 “(6) the aggregate amount of all other deduc-
22 tions shall be allocated between the spouses in such
23 amounts as they determine.

1 “(d) TREATMENT OF CREDITS.—Credits shall be de-
2 termined (and applied against the joint liability of the cou-
3 ple for tax) as if the spouses had filed a joint return.

4 “(e) TREATMENT AS JOINT RETURN.—Except as
5 otherwise provided in this section or in the regulations
6 prescribed hereunder, for purposes of this title (other than
7 sections 1 and 63(c)) a combined return under this section
8 shall be treated as a joint return.

9 “(f) REGULATIONS.—The Secretary shall prescribe
10 such regulations as may be necessary or appropriate to
11 carry out this section.”

12 (b) UNMARRIED RATE MADE APPLICABLE.—So
13 much of subsection (c) of section 1 of such Code as pre-
14 cedes the table is amended to read as follows:

15 “(c) SEPARATE OR UNMARRIED RETURN RATE.—
16 There is hereby imposed on the taxable income of every
17 individual (other than a married individual (as defined in
18 section 7703) filing a joint return or a separate return,
19 a surviving spouse as defined in section 2(a), or a head
20 of household as defined in section 2(b)) a tax determined
21 in accordance with the following table:”.

22 (c) BASIC STANDARD DEDUCTION FOR UNMARRIED
23 INDIVIDUALS MADE APPLICABLE.—Subparagraph (C) of
24 section 63(c)(2) of such Code is amended to read as fol-
25 lows:

1 “(C) \$3,000 in the case of an individual
2 who is not—

3 “(i) a married individual filing a joint
4 return or a separate return,

5 “(ii) a surviving spouse, or

6 “(iii) a head of household, or”.

7 (d) CLERICAL AMENDMENT.—The table of sections
8 for subpart B of part II of subchapter A of chapter 61
9 of such Code is amended by inserting after the item relat-
10 ing to section 6013 the following:

 “Sec. 6013A. Combined return with separate rates.”

11 (e) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years beginning after
13 December 31, 1993.

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