

103^D CONGRESS
1ST SESSION

H. R. 3195

To amend the Internal Revenue Code of 1986 to increase the income threshold amounts at which 85 percent of social security benefits become includible in gross income.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 30, 1993

Mr. FILNER 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 increase the income threshold amounts at which 85 percent of social security benefits become includible in gross income.

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 “Middle Income Senior
5 Tax Relief Act of 1993”.

6 **SEC. 2. INCREASE IN INCOME THRESHOLD AMOUNTS.**

7 (a) GENERAL RULE.—Paragraph (2) of section 86(c)
8 of the Internal Revenue Code of 1986 (as amended by the
9 Revenue Reconciliation Act of 1993) is amended—

1 (1) by striking “\$34,000” and inserting
2 “\$37,000”, and

3 (2) by striking “\$44,000” and inserting
4 “\$54,000”.

5 (b) EFFECTIVE DATE.—The amendments made by
6 subsection (a) shall apply to taxable years beginning after
7 December 31, 1993.

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