

105TH CONGRESS
2D SESSION

H. R. 3443

To amend the Internal Revenue Code of 1986 to repeal the requirement for computation of tax on the aggregate income of husband and wife and to repeal joint and several liability of husband and wife.

IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 1998

Mr. STUPAK 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 repeal the requirement for computation of tax on the aggregate income of husband and wife and to repeal joint and several liability of husband and wife.

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. REPEAL OF COMPUTATION OF TAX ON AGGRE-**
4 **GATE INCOME OF HUSBAND AND WIFE AND**
5 **JOINT AND SEVERAL LIABILITY.**

6 (a) REPEAL OF COMPUTATION OF TAX ON AGGRE-
7 GATE INCOME OF HUSBAND AND WIFE AND JOINT AND
8 SEVERAL LIABILITY.—Section 6013(d) of the Internal

1 Revenue Code of 1986 (relating to special rules for joint
2 return of tax by husband and wife) is amended by insert-
3 ing “and” at the end of paragraph (1), by striking “; and”
4 at the end of paragraph (2) and inserting a period, and
5 by striking paragraph (3).

6 (b) REPEAL OF SPOUSE RELIEVED OF LIABILITY IN
7 CERTAIN CASES.—Section 6013 of such Code (relating to
8 special rules for joint return of tax by husband and wife)
9 is amended by striking subsection (e).

10 (c) CONFORMING AMENDMENT.—Subparagraph (A)
11 of section 6230(c)(5) of such Code is amended by striking
12 “section 6013(e)” and inserting “section 6015”.

13 (d) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 the date of the enactment of this Act.

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