

105TH CONGRESS  
2D SESSION

# H. R. 3447

To amend the Internal Revenue Code of 1986 to increase the income threshold amounts for determining the inclusion in gross income of Social Security benefits.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 12, 1998

Mr. FILNER 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 income threshold amounts for determining the inclusion in gross income of Social Security benefits.

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 1998”.

6 **SEC. 2. INCREASE IN INCOME THRESHOLD AMOUNTS FOR**  
7 **INCLUSION OF SOCIAL SECURITY BENEFITS.**

8 (a) GENERAL RULE.—Subsection (c) of section 86 of  
9 the Internal Revenue Code of 1986 (relating to social se-

1 curity and tier 1 railroad retirement benefits) is amend-  
2 ed—

3           (1) by striking “\$25,000” and inserting  
4           “\$27,000”,

5           (2) by striking “\$32,000” and inserting  
6           “\$42,000”,

7           (3) by striking “\$34,000” and inserting  
8           “\$37,000”, and

9           (4) by striking “\$44,000” and inserting  
10          “\$54,000”.

11          (b) EFFECTIVE DATE.—The amendments made by  
12 subsection (a) shall apply to taxable years beginning after  
13 December 31, 1998.

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