

108TH CONGRESS  
2D SESSION

# S. 2093

To maintain full marriage tax penalty relief for 2005.

---

IN THE SENATE OF THE UNITED STATES

FEBRUARY 12, 2004

Mrs. HUTCHISON (for herself, Mr. BROWNBACK, Mr. BUNNING, Mr. CHAMBLISS, and Mr. COCHRAN) introduced the following bill; which was read twice and referred to the Committee on Finance

---

## A BILL

To maintain full marriage tax penalty relief for 2005.

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 “Marriage Penalty Re-  
5 lief Extension Act of 2004”.

6 **SEC. 2. FULL ELIMINATION OF THE MARRIAGE PENALTY**  
7 **FOR 2005.**

8 (a) STANDARD DEDUCTION.—Paragraph (7) of sec-  
9 tion 63(c) of the Internal Revenue Code of 1986 (relating  
10 to applicable percentage) is amended by striking “174”  
11 and inserting “200”.

1           (b) 15-PERCENT BRACKET.—Subparagraph (B) of  
2 section 1(f)(8) of the Internal Revenue Code of 1986 (re-  
3 lating to applicable percentage) is amended by striking  
4 “180” and inserting “200”.

5           (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2003.

8           (d) APPLICATION OF EGTRRA SUNSET TO THIS  
9 SECTION.—Each amendment made by this section shall  
10 be subject to title IX of the Economic Growth and Tax  
11 Relief Reconciliation Act of 2001 to the same extent and  
12 in the same manner as the provision of such Act to which  
13 such amendment relates.

○