

111TH CONGRESS
1ST SESSION

H. R. 541

To amend the Internal Revenue Code of 1986 to provide for an inflation adjustment of the base amounts used to determine the amount of Social Security benefits included in gross income.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2009

Mr. PLATTS (for himself and Mr. COBLE) 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 for an inflation adjustment of the base amounts used to determine the amount of Social Security benefits included 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 “Social Security Tax
5 Relief Act of 2009”.

1 **SEC. 2. INFLATION ADJUSTMENT OF BASE AMOUNTS USED**
2 **TO DETERMINE SOCIAL SECURITY BENEFITS**
3 **INCLUDED IN GROSS INCOME.**

4 (a) **IN GENERAL.**—Subsection (c) of section 86 of the
5 Internal Revenue Code of 1986 (relating to base amount
6 and adjusted base amount) is amended by adding at the
7 end the following new paragraph:

8 “(3) **COST-OF-LIVING ADJUSTMENT.**—In the
9 case of any taxable year beginning in a calendar
10 year after 2009, each dollar amount contained in
11 paragraphs (1) and (2) shall be increased by an
12 amount equal to—

13 “(A) such dollar amount, multiplied by

14 “(B) the cost-of-living adjustment deter-
15 mined under section 1(f)(3) for the calendar
16 year in which the taxable year begins, by sub-
17 stituting ‘calendar year 2008’ for ‘calendar year
18 1992’ in subparagraph (B) thereof.

19 If any increase determined under the preceding sen-
20 tence is not a multiple of \$50, such increase shall
21 be rounded to the next lowest multiple of \$50.”.

22 (b) **EFFECTIVE DATE.**—The amendment made by
23 this section shall apply to taxable years beginning after
24 December 31, 2009.

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