

117TH CONGRESS
1ST SESSION

H. R. 361

To amend the Internal Revenue Code of 1986 to eliminate the marriage penalty in the income tax rate brackets.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 19, 2021

Mr. STEUBE 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 eliminate the marriage penalty in the income tax rate brackets.

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 “Make Marriage Great
5 Again Act of 2021”.

6 **SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN INCOME**
7 **TAX RATE BRACKETS.**

8 (a) IN GENERAL.—Section 1 of the Internal Revenue
9 Code of 1986 is amended by adding at the end the fol-
10 lowing new subsection:

1 “(k) ELIMINATION OF MARRIAGE PENALTY.—In the
2 case of any taxable year beginning after December 31,
3 2020—

4 “(1) in lieu of the table which would otherwise
5 apply under subsection (a) or (j)(2)(A) for such tax-
6 able year, the table which applies under subsection
7 (c) or (j)(2)(C), respectively, shall apply determined
8 by substituting for each dollar amount contained
9 therein a dollar amount which is twice such dollar
10 amount (as otherwise in effect for such taxable
11 year),

12 “(2) subsection (c) shall be applied without re-
13 gard to the phrase ‘who is not a married individual
14 (as defined in section 7703)’, and

15 “(3) subsections (d) and (j)(2)(D) shall not
16 apply.”.

17 (b) EFFECTIVE DATE.—The amendment made by
18 this section shall apply to taxable years beginning after
19 December 31, 2020.

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