

103^D CONGRESS
2^D SESSION

H. R. 3788

To amend title II of the Social Security Act to make it clear that States and local governments may not tax social security benefits.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 3, 1994

Mr. DOOLITTLE introduced the following bill; which was referred jointly to the Committees on Ways and Means and the Judiciary

A BILL

To amend title II of the Social Security Act to make it clear that States and local governments may not tax 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. CLARIFICATION THAT STATES AND LOCAL**
4 **GOVERNMENTS MAY NOT TAX SOCIAL SECU-**
5 **RITY BENEFITS.**

6 (a) IN GENERAL.—Section 207(a) of the Social Secu-
7 rity Act (42 U.S.C. 407(a)) is amended by striking “sub-
8 ject to execution” and inserting “subject to taxation by
9 any State or local government, or to execution”.

1 (b) CONFORMING AMENDMENT.—Section 207(b) of
2 such Act (42 U.S.C. 407(b)) is amended by striking “ex-
3 cept to the extent that it does so by express reference to
4 this section” and inserting “, except that a law of the
5 United States may be construed to limit, supersede, or
6 modify such provisions for purposes of Federal taxation
7 to the extent that it does so by express reference to this
8 section”.

9 **SEC. 2. EFFECTIVE DATE.**

10 The amendments made by section 1 shall apply with
11 respect to moneys paid or payable and rights existing
12 under title II of the Social Security Act on or after the
13 date of the enactment of this Act.

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