

107TH CONGRESS  
2D SESSION

# H. R. 4790

To amend the Internal Revenue Code of 1986 to repeal the inclusion in gross income of Social Security benefits.

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IN THE HOUSE OF REPRESENTATIVES

MAY 22, 2002

Mr. PAUL 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 repeal 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 “Senior Citizens Tax  
5 Elimination Act”.

6 **SEC. 2. REPEAL OF INCLUSION IN GROSS INCOME OF SO-**  
7 **CIAL SECURITY BENEFITS.**

8 (a) IN GENERAL.—Section 86 of the Internal Rev-  
9 enue Code of 1986 (relating to social security benefits)

1 is amended by adding at the end the following new sub-  
2 section:

3 “(g) TERMINATION.—This section shall not apply to  
4 any taxable year beginning after the date of the enactment  
5 of this subsection.”

6 (b) SOCIAL SECURITY TRUST FUNDS HELD HARM-  
7 LESS.—

8 (1) IN GENERAL.—There are hereby appro-  
9 priated (out of any money in the Treasury not other-  
10 wise appropriated) for each fiscal year to each fund  
11 under the Social Security Act or the Railroad Re-  
12 tirement Act of 1974 an amount equal to the reduc-  
13 tion in the transfers to such fund for such fiscal  
14 year by reason of section 86(g) of the Internal Rev-  
15 enue Code of 1986.

16 (2) NO TAX INCREASES.—It is the sense of the  
17 Congress that tax increases will not be used to pro-  
18 vide the revenue necessary to carry out paragraph  
19 (1).

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