

116TH CONGRESS
1ST SESSION

H. R. 957

To amend the Internal Revenue Code of 1986 to make permanent certain provisions of Public Law 115–97, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2019

Mr. MITCHELL 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 make permanent certain provisions of Public Law 115–97, and for other purposes.

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 “Tax Cuts and Jobs
5 Middle Class Enhancement Act”.

6 **SEC. 2. CERTAIN PROVISIONS OF PUBLIC LAW 115–97 MADE**
7 **PERMANENT.**

8 Any provision of subtitle A or B of Public Law 115–
9 97, or any amendment made by such a provision, that ter-

1 minates on December 31, 2025, shall not terminate on
2 such date.

3 **SEC. 3. INCREASE IN STANDARD DEDUCTION.**

4 (a) IN GENERAL.—Section 63(c)(7) of the Internal
5 Revenue Code of 1986 is amended—

6 (1) in subparagraph (A), by striking “and” at
7 the end of clause (i), by striking “\$12,000” in
8 clause (ii) and inserting “\$13,000”, by striking the
9 period at the end of clause (ii) and inserting “,
10 and”, and by adding at the end the following new
11 clause:

12 “(iii) by substituting ‘\$26,000’ for
13 ‘200 percent of the dollar amount in effect
14 under subparagraph (C) for the taxable
15 year’”, and

16 (2) in subparagraph (B)(ii), by striking “the
17 \$18,000 and \$12,000 amounts” and inserting “the
18 dollar amounts”.

19 (b) EFFECTIVE DATE.—The amendments made by
20 this section shall take effect as if included in the enact-
21 ment of section 11021 of Public Law 115–97.

22 **SEC. 4. REDUCTION IN MEDICAL EXPENSE DEDUCTION**
23 **FLOOR.**

24 (a) IN GENERAL.—Section 213 of the Internal Rev-
25 enue Code of 1986 is amended—

1 (1) in subsection (a), by striking “10 percent”
2 and inserting “7.5 percent”, and

3 (2) by striking subsection (f).

4 (b) **MINIMUM TAX PREFERENCE NOT TO APPLY.**—
5 Section 56(b)(1) is amended by striking subparagraph
6 (B).

7 (c) **EFFECTIVE DATE.**—The amendments made by
8 this section shall take effect as if included in the enact-
9 ment of section 11027 of Public Law 115–97.

10 **SEC. 5. INCREASE IN REFUNDABLE PORTION OF THE**
11 **CHILD TAX CREDIT.**

12 (a) **IN GENERAL.**—Section 24 of the Internal Rev-
13 enue Code of 1986 is amended—

14 (1) in subsection (d)(1)(A), by inserting “, sub-
15 section (h)(4),” after “this subsection”, and

16 (2) in subsection (h), by striking paragraph (5)
17 and redesignating paragraphs (6) and (7) as para-
18 graph (5) and (6), respectively.

19 (b) **CONFORMING AMENDMENTS.**—Paragraphs (1)
20 and (4)(C) of section 24(h) of the Internal Revenue Code
21 of 1986 are each amended by striking “(7)” and inserting
22 “(6)”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect as if included in the enact-
3 ment of section 11022 of Public Law 115–97.

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