

119TH CONGRESS
1ST SESSION

H. R. 904

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 31, 2025

Mr. VAN DREW 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 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 “No Tax on Social Secu-
5 rity”.

6 **SEC. 2. REPEAL OF INCLUSION OF SOCIAL SECURITY BENE-**
7 **FITS IN ADJUSTED GROSS INCOME.**

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.—There are hereby appropriated (out of any money
8 in the Treasury not otherwise appropriated) for each fiscal
9 year to each fund under the Social Security Act (including
10 the Federal Hospital Insurance Trust Fund) or the Rail-
11 road Retirement Act of 1974 an amount equal to the re-
12 duction in the transfers to such fund for such fiscal year
13 by reason of section 86(g) of the Internal Revenue Code
14 of 1986.

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