

119TH CONGRESS
1ST SESSION

H. R. 523

To amend the Internal Revenue Code of 1986 to permanently increase the standard deduction.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 16, 2025

Mr. MILLER of Ohio (for himself, Mr. FEENSTRA, Mr. SMITH of Nebraska, Mr. LAHOOD, Mrs. MILLER of West Virginia, Ms. TENNEY, Mr. ESTES, Ms. VAN DUYN, Mr. KUSTOFF, Mr. FINSTAD, and Mr. CALVERT) 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 permanently increase the standard deduction.

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 “Permanent Tax Cuts
5 for American Families Act of 2025”.

6 **SEC. 2. INCREASE IN STANDARD DEDUCTION MADE PERMA-**

7 **NENT.**

8 (a) IN GENERAL.—Section 63(c)(2) of the Internal
9 Revenue Code of 1986 is amended—

1 (1) by striking “\$4,400” in subparagraph (B)
2 and inserting “\$18,000”, and

3 (2) by striking “\$3,000” in subparagraph (C)
4 and inserting “\$12,000”.

5 (b) INFLATION ADJUSTMENT.—Section 63(c)(4) of
6 such Code is amended to read as follows:

7 “(4) ADJUSTMENTS FOR INFLATION.—

8 “(A) IN GENERAL.—Each dollar amount in
9 paragraph (2)(B), (2)(C), or (5) or subsection
10 (f) shall be increased by an amount equal to—

11 “(i) such dollar amount, multiplied by

12 “(ii) the cost-of-living adjustment de-
13 termined under section 1(f)(3) for the cal-
14 endar year in which the taxable year be-
15 gins, determined by substituting for ‘2016’
16 in subparagraph (A)(ii) thereof—

17 “(I) in the case of the dollar
18 amounts contained in paragraph
19 (2)(B) or (2)(C), ‘2017’,

20 “(II) in the case of the dollar
21 amounts contained in paragraph
22 (5)(A) or subsection (f), ‘1987’, and

23 “(III) in the case of the dollar
24 amount contained in paragraph
25 (5)(B), ‘1997’.

1 “(B) ROUNDING.—If any increase under
2 this clause is not a multiple of \$50, such in-
3 crease shall be rounded to the next lowest mul-
4 tiple of \$50.”.

5 (c) CONFORMING AMENDMENT.—Section 63(c) of
6 such Code is amended by striking paragraph (7).

7 (d) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 the date of the enactment of this Act.

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