

119TH CONGRESS
1ST SESSION

H. R. 6781

To amend the Internal Revenue Code of 1986 to increase the standard deduction for taxable years 2026 and 2027 by the tariff rebate amount.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 17, 2025

Mr. BURCHETT 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 increase the standard deduction for taxable years 2026 and 2027 by the tariff rebate amount.

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 “Trump Tariff Rebate
5 Act”.

1 **SEC. 2. STANDARD DEDUCTION FOR TAXABLE YEARS 2026**
 2 **AND 2027 INCREASED BY TARIFF REBATE**
 3 **AMOUNT.**

4 (a) IN GENERAL.—Section 63(c) of the Internal Rev-
 5 enue Code of 1986 is amended by adding at the end the
 6 following new paragraph:

7 “(8) SPECIAL RULES FOR TAXABLE YEARS 2026
 8 AND 2027.—

9 “(A) INCREASE IN STANDARD DEDUC-
 10 TION.—In the case of a taxable year beginning
 11 after December 31, 2025, and before January
 12 1, 2028, the standard deduction shall be in-
 13 creased by the tariff rebate amount.

14 “(B) TARIFF REBATE AMOUNT.—For pur-
 15 poses of this paragraph, the tariff rebate
 16 amount is—

17 “(i) \$4,000 in the case of a joint re-
 18 turn or a surviving spouse (as defined in
 19 section 2(a)),

20 “(ii) \$3,000 in the case of a head of
 21 household (as defined in section 2(b)), or

22 “(iii) \$2,000 in any other case.”.

23 (b) EFFECTIVE DATE.—The amendment made by
 24 this section shall apply to taxable years beginning after
 25 December 31, 2025.