

119TH CONGRESS
2D SESSION

H. R. 7349

To amend the Internal Revenue Code of 1986 to give individuals with deceased spouses the same exclusion of gain from the sale of a principal residence as is allowed to married couples, regardless of how much time has passed since such death.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2026

Mr. BARRETT 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 give individuals with deceased spouses the same exclusion of gain from the sale of a principal residence as is allowed to married couples, regardless of how much time has passed since such death.

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 “Time to Heal Act”.

1 **SEC. 2. SPECIAL RULE FOR CERTAIN HOME SALES BY INDIVIDUALS WITH DECEASED SPOUSES.**

3 (a) IN GENERAL.—Section 121(b)(4) of the Internal
4 Revenue Code of 1986 is amended to read as follows:

5 “(4) SPECIAL RULE FOR CERTAIN SALES BY INDIVIDUALS WITH DECEASED SPOUSES.—In the case
6 of a sale or exchange of property by an individual
7 whose spouse is deceased on the date of such sale or
8 exchange, paragraph (1) shall be applied by substituting ‘\$500,000’ for ‘\$250,000’ if—

11 “(A) the requirements of paragraph (2)(A)
12 were met immediately before such date of
13 death, and

14 “(B) such individual has not remarried at
15 any time after such date of death and before
16 the close of the taxable year in which such sale
17 occurs.”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to sales and exchanges made in
20 taxable years beginning after the date of the enactment
21 of this Act.

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