

119<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 7361

To amend the Internal Revenue Code of 1986 to exclude from gross income certain benefits received by reason of the Social Security Fairness Act of 2023.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2026

Mr. GOODEN (for himself and Ms. PINGREE) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income certain benefits received by reason of the Social Security Fairness Act of 2023.

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 Restored  
5 Benefits Act”.

1 **SEC. 2. GROSS INCOME EXCLUSION OF CERTAIN SOCIAL**  
2 **SECURITY BENEFITS.**

3 Section 86(d) of the Internal Revenue Code of 1986  
4 is amended by adding at the end the following new para-  
5 graph:

6 “(6) SPECIAL RULE FOR CERTAIN BENEFITS  
7 ATTRIBUTABLE TO SOCIAL SECURITY FAIRNESS ACT  
8 OF 2023.—The term ‘social security benefit’ shall  
9 not include so much of any payment to an individual  
10 of a monthly insurance benefit under title II of the  
11 Social Security Act as—

12 “(A) is attributable to the amendments  
13 made to such title by the Social Security Fair-  
14 ness Act of 2023, and

15 “(B) is related to such benefits paid to the  
16 individual for months beginning after December  
17 31, 2024, and ending before January 1, 2026.”.

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