

119TH CONGRESS
2^D SESSION

H. R. 8101

To amend the Internal Revenue Code of 1986 to repeal the modification of the definition of adjusted taxable income for purposes of the limitation on business interest.

IN THE HOUSE OF REPRESENTATIVES

MARCH 26, 2026

Mr. ESTES (for himself, Mr. SMITH of Nebraska, Mr. HERN of Oklahoma, Mr. KUSTOFF, Mr. MOORE of Utah, Mr. FEENSTRA, Mrs. MILLER of West Virginia, Mr. MILLER of Ohio, Mr. MORAN, Mr. ARRINGTON, Mr. LAHOOD, Mr. BUCHANAN, and Ms. TENNEY) 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 modification of the definition of adjusted taxable income for purposes of the limitation on business interest.

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 “Ensuring Better Inter-
5 est Treatment and Deductibility Act (EBITDA)”.

1 **SEC. 2. REPEAL OF MODIFICATION TO DEFINITION OF AD-**
2 **JUSTED TAXABLE INCOME FOR PURPOSES OF**
3 **THE LIMITATION ON BUSINESS INTEREST.**

4 (a) **IN GENERAL.**—Section 163(j)(8)(A) of the Inter-
5 nal Revenue Code of 1986, as amended by Public Law
6 119–21, is amended by inserting “and” at the end of
7 clause (iv) and by striking clause (vi).

8 (b) **EFFECTIVE DATE.**—The amendments made by
9 this section shall apply to taxable years beginning after
10 December 31, 2025.

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