

112TH CONGRESS
1ST SESSION

H. R. 185

To amend the Internal Revenue Code of 1986 to permanently reduce individual income tax rates.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 2011

Mr. WILSON of South Carolina 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 reduce individual income tax rates.

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 Relief
5 Act of 2011”.

6 **SEC. 2. 2003 TAX REDUCTIONS MADE PERMANENT.**

7 Section 303 of the Jobs and Growth Tax Relief Rec-
8 onciliation Act of 2003 is hereby repealed.

1 **SEC. 3. FIVE-PERCENT REDUCTION IN INDIVIDUAL INCOME**2 **TAX RATES.**

3 (a) IN GENERAL.—Section 1 of the Internal Revenue
4 Code of 1986 is amended by adding at the end the fol-
5 lowing new subsection:

6 “(j) RATE REDUCTIONS AFTER 2010.—

7 “(1) IN GENERAL.—In the case of taxable years
8 beginning in a calendar year after 2010, the reduced
9 percentage specified in the following table shall be
10 substituted for the otherwise applicable tax rate in
11 the tables under subsections (a), (b), (c), (d), and
12 (e).

“Otherwise applicable tax rate	Reduced percent- age
10	9.5
15	14.25
25	23.75
28	26.6
33	31.35
35	33.25

13 “(2) ADJUSTMENT OF TABLES.—The Secretary
14 shall adjust the tables prescribed under subsection
15 (f) to carry out this subsection.”.

16 (b) EFFECTIVE DATE.—The amendment made by
17 this subsection shall apply to taxable years beginning after
18 December 31, 2010.

19 (c) REPEAL OF EGTRRA SUNSET OF RATE REDUC-
20 TIONS.—Title IX of the Economic Growth and Tax Relief

1 Reconciliation Act of 2001 shall not apply to the amend-
2 ments made by section 101 of such Act.

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