

118TH CONGRESS
1ST SESSION

H. R. 2634

To amend the Internal Revenue Code of 1986 to make alimony deductible.

IN THE HOUSE OF REPRESENTATIVES

APRIL 17, 2023

Mr. SANTOS 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 make
alimony deductible.

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. ALIMONY DEDUCTIBLE.**

4 (a) IN GENERAL.—Section 11051 of Public Law
5 115–97 is repealed and each provision of the Internal Rev-
6 enue Code of 1986 amended by such section is amended
7 to read as if the amendments made by such section had
8 not been enacted.

9 (b) EFFECTIVE DATE.—The repeal and amendments
10 made by this section shall apply to—

1 (1) any divorce or separation instrument (as de-
2 fined in section 71(b)(2) of the Internal Revenue
3 Code of 1986 as amended by this Act) executed
4 after the date of the enactment of this Act, and

5 (2) any divorce or separation instrument (as so
6 defined) executed on or before such date and modi-
7 fied after such date if the modification expressly
8 provides that the amendments made by this section
9 apply to such modification.

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