

119TH CONGRESS
1ST SESSION

H. R. 1130

To amend the Internal Revenue Code of 1986 to increase the additional standard deduction for seniors.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 7, 2025

Ms. MALLIOTAKIS (for herself, Mr. PANETTA, and Mr. CAREY) 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 increase the additional standard deduction for seniors.

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 “Bonus Tax Relief for
5 America’s Seniors Act”.

6 **SEC. 2. INCREASE IN ADDITIONAL STANDARD DEDUCTION**
7 **FOR SENIORS.**

8 (a) IN GENERAL.—Section 63(f)(1) of the Internal
9 Revenue Code of 1986 is amended by striking “\$600” and
10 inserting “\$5,000”.

1 (b) INFLATION ADJUSTMENT.—Section 63(f) of such
2 Code is amended by adding at the end the following new
3 paragraph:

4 “(5) INFLATION ADJUSTMENT.—

5 “(A) IN GENERAL.—In the case of any
6 taxable year beginning after December 31,
7 2026, the \$5,000 amount in paragraph (1)
8 shall be increased by an amount equal to—

9 “(i) such dollar amount, multiplied by

10 “(ii) the cost-of-living adjustment de-
11 termined under section 1(f)(3) for the cal-
12 endar year in which the taxable year be-
13 gins by substituting ‘calendar year 2025’
14 for ‘calendar year 2016’ in subparagraph
15 (A)(ii) thereof.

16 “(B) ROUNDING.—If any increase deter-
17 mined under subparagraph (A) is not a multiple
18 of \$50, such increase shall be rounded to the
19 next lowest multiple of \$50.

20 “(C) CROSS REFERENCE.—For inflation
21 adjustment of additional amounts for blind, see
22 subsection (c)(4).”.

23 (c) CONFORMING AMENDMENTS.—

24 (1) Section 63(c)(4) of such Code is amended—

1 (A) by striking “or subsection (f)” in the
2 matter preceding subparagraph (A) and insert-
3 ing “, or paragraph (2) or (3) of subsection
4 (f),” and,

5 (B) by striking “or subsection (f)” in sub-
6 paragraph (B)(i) and inserting “, or paragraph
7 (2) or (3) of subsection (f)”.

8 (2) Section 63(f)(3) of such Code is amended—

9 (A) by striking “paragraphs (1) and (2)”
10 and inserting “paragraph (2)”, and

11 (B) by inserting “BLIND” after “UNMAR-
12 RIED” in the heading thereof.

13 (d) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 December 31, 2025.

○