

.....
(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to determine surviving spouse
status without regard to any dependent children.

IN THE HOUSE OF REPRESENTATIVES

Mr. LAWLER introduced the following bill; which was referred to the
Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to determine
surviving spouse status without regard to any dependent
children.

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. SURVIVING SPOUSE STATUS DETERMINED**
4 **WITHOUT REGARD TO DEPENDENTS.**

5 (a) IN GENERAL.—Section 2(a)(1) of the Internal
6 Revenue Code of 1986 is amended to read as follows:

7 “(1) IN GENERAL.—For purposes of section 1,
8 the term ‘surviving spouse’ means a taxpayer whose

1 spouse died during either of the taxpayer's two tax-
2 able years immediately preceding the taxable year.”.

3 (b) CONFORMING AMENDMENT.—Section 2(a)(3) of
4 such Code is amended by striking “paragraph (1)(A)” and
5 inserting “paragraph (1)”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to taxable years beginning after
8 December 31, 2025.