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(Original Signature of Member)

116TH CONGRESS  
1ST SESSION

# H. R.

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To amend the Internal Revenue Code of 1986 to make permanent certain provisions of Public Law 115–97, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

Mr. MITCHELL introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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# A BILL

To amend the Internal Revenue Code of 1986 to make permanent certain provisions of Public Law 115–97, and for other purposes.

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 “Tax Cuts and Jobs  
5 Middle Class Enhancement Act”.

1 **SEC. 2. CERTAIN PROVISIONS OF PUBLIC LAW 115–97 MADE**  
2 **PERMANENT.**

3 Any provision of subtitle A or B of Public Law 115–  
4 97, or any amendment made by such a provision, that ter-  
5 minates on December 31, 2025, shall not terminate on  
6 such date.

7 **SEC. 3. INCREASE IN STANDARD DEDUCTION.**

8 (a) IN GENERAL.—Section 63(c)(7) of the Internal  
9 Revenue Code of 1986 is amended—

10 (1) in subparagraph (A), by striking “and” at  
11 the end of clause (i), by striking “\$12,000” in  
12 clause (ii) and inserting “\$13,000”, by striking the  
13 period at the end of clause (ii) and inserting “,  
14 and”, and by adding at the end the following new  
15 clause:

16 “(iii) by substituting ‘\$26,000’ for  
17 ‘200 percent of the dollar amount in effect  
18 under subparagraph (C) for the taxable  
19 year’”, and

20 (2) in subparagraph (B)(ii), by striking “the  
21 \$18,000 and \$12,000 amounts” and inserting “the  
22 dollar amounts”.

23 (b) EFFECTIVE DATE.—The amendments made by  
24 this section shall take effect as if included in the enact-  
25 ment of section 11021 of Public Law 115–97.

1 **SEC. 4. REDUCTION IN MEDICAL EXPENSE DEDUCTION**  
2 **FLOOR.**

3 (a) IN GENERAL.—Section 213 of the Internal Rev-  
4 enue Code of 1986 is amended—

5 (1) in subsection (a), by striking “10 percent”  
6 and inserting “7.5 percent”, and

7 (2) by striking subsection (f).

8 (b) MINIMUM TAX PREFERENCE NOT TO APPLY.—  
9 Section 56(b)(1) is amended by striking subparagraph  
10 (B).

11 (c) EFFECTIVE DATE.—The amendments made by  
12 this section shall take effect as if included in the enact-  
13 ment of section 11027 of Public Law 115–97.

14 **SEC. 5. INCREASE IN REFUNDABLE PORTION OF THE**  
15 **CHILD TAX CREDIT.**

16 (a) IN GENERAL.—Section 24 of the Internal Rev-  
17 enue Code of 1986 is amended—

18 (1) in subsection (d)(1)(A), by inserting “, sub-  
19 section (h)(4),” after “this subsection”, and

20 (2) in subsection (h), by striking paragraph (5)  
21 and redesignating paragraphs (6) and (7) as para-  
22 graph (5) and (6), respectively.

23 (b) CONFORMING AMENDMENTS.—Paragraphs (1)  
24 and (4)(C) of section 24(h) of the Internal Revenue Code  
25 of 1986 are each amended by striking “(7)” and inserting  
26 “(6)”.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall take effect as if included in the enact-  
3 ment of section 11022 of Public Law 115–97.