

116TH CONGRESS  
2D SESSION

# S. 3528

To amend the Internal Revenue Code of 1986 to suspend the inclusion in gross income of Social Security benefits.

---

IN THE SENATE OF THE UNITED STATES

MARCH 18, 2020

Mr. MARKEY introduced the following bill; which was read twice and referred to the Committee on Finance

---

## A BILL

To amend the Internal Revenue Code of 1986 to suspend the inclusion in gross income of Social Security benefits.

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. TEMPORARY SUSPENSION OF INCLUSION IN**  
4 **GROSS INCOME OF SOCIAL SECURITY BENE-**  
5 **FITS.**

6 (a) IN GENERAL.—Section 86 of the Internal Rev-  
7 enue Code of 1986 is amended by adding at the end the  
8 following new subsection:

1       “(g) SUSPENSION.—This section shall not apply to  
2 taxable years beginning after December 31, 2019, and be-  
3 fore January 1, 2021.”.

4       (b) NONRESIDENT ALIEN INDIVIDUALS.—Section  
5 871(a)(3) of such Code is amended by adding at the end  
6 the following flush sentence:

7       “‘This paragraph shall not apply to taxable years be-  
8 ginning after December 31, 2019, and before Janu-  
9 ary 1, 2021.’”.

10       (c) TRUST FUNDS HELD HARMLESS.—

11           (1) IN GENERAL.—There are hereby appro-  
12 priated (out of any money in the Treasury not other-  
13 wise appropriated) to each payor fund and to the  
14 hospital insurance trust fund amounts equal to the  
15 respective reduction in the transfers to such fund by  
16 reason of section 86(g) and the last sentence of sec-  
17 tion 871(a)(3) of the Internal Revenue Code of  
18 1986.

19           (2) DEFINITIONS.—For purposes of this sub-  
20 section—

21           (A) PAYOR FUND.—The term “payor  
22 fund” means any trust fund or account from  
23 which payments of social security benefits are  
24 made.

1           (B) HOSPITAL INSURANCE TRUST FUND.—  
2           The term “hospital insurance trust fund”  
3           means the fund established pursuant to section  
4           1817 of the Social Security Act (18 U.S.C.  
5           1395i).

6           (C) SOCIAL SECURITY BENEFITS.—The  
7           term “social security benefits” has the meaning  
8           given such term by section 86(d)(1) of the In-  
9           ternal Revenue Code of 1986.

○