

## HR 607

Social Security Protection and Tax Relief Act of 2003

**Congress:** 108 (2003–2005, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 5, 2003

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 5, 2003)

**Official Text:** <https://www.congress.gov/bill/108th-congress/house-bill/607>

### Sponsor

**Name:** Rep. Owens, Major R. [D-NY-11]

**Party:** Democratic • **State:** NY • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 5, 2003

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Feb 5, 2003)

Social Security Protection and Tax Relief Act of 2003 - Amends the Internal Revenue Code to impose a 12 percent tax on an individual's "social security taxable income." Defines such income as adjusted gross income reduced by the greater of: (1) the sum of the standard deduction applicable to the taxpayer (or which would be applicable if the taxpayer did not elect to itemize deductions for the taxable year) and the deduction for personal exemptions (determined without regard to the phase out); or (2) the aggregate exempt income of the taxpayer for the taxable year. Defines such exempt income as amounts received as a pension or annuity, social security benefits, and earned income. Decreases the old age, survivors, and disability income (social security taxes) tax rates.

### Actions Timeline

- **Feb 5, 2003:** Introduced in House
- **Feb 5, 2003:** Referred to the House Committee on Ways and Means.

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