

## HR 15

### Middle Class Tax Cut Act

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 30, 2012

**Current Status:** Motion to Discharge Committee filed by Mr. Walz (MN). Petition No: 112-6. (<http://clerk.house.gov/112/lrc/pd/petitions/DisPet0006.xml>)

**Latest Action:** Motion to Discharge Committee filed by Mr. Walz (MN). Petition No: 112-6. (<http://clerk.house.gov/112/lrc/pd/petitions/DisPet0006.xml> "Discharge petition" text with signatures.) (Dec 4, 2012)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/15>

### Sponsor

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**Name:** Rep. Levin, Sander M. [D-MI-12]

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

**Cosponsors** (38 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jul 30, 2012
Rep. Capps, Lois [D-CA-23]	D · CA		Jul 30, 2012
Rep. Chu, Judy [D-CA-32]	D · CA		Jul 30, 2012
Rep. Cicilline, David N. [D-RI-1]	D · RI		Jul 30, 2012
Rep. Clyburn, James E. [D-SC-6]	D · SC		Jul 30, 2012
Rep. Crowley, Joseph [D-NY-7]	D · NY		Jul 30, 2012
Rep. Dicks, Norman D. [D-WA-6]	D · WA		Jul 30, 2012
Rep. Hahn, Janice [D-CA-36]	D · CA		Jul 30, 2012
Rep. Honda, Michael M. [D-CA-15]	D · CA		Jul 30, 2012
Rep. Hoyer, Steny H. [D-MD-5]	D · MD		Jul 30, 2012
Rep. Johnson, Eddie Bernice [D-TX-30]	D · TX		Jul 30, 2012
Rep. Larson, John B. [D-CT-1]	D · CT		Jul 30, 2012
Rep. Lewis, John [D-GA-5]	D · GA		Jul 30, 2012
Rep. McDermott, Jim [D-WA-7]	D · WA		Jul 30, 2012
Rep. Miller, George [D-CA-7]	D · CA		Jul 30, 2012
Rep. Neal, Richard E. [D-MA-2]	D · MA		Jul 30, 2012
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Jul 30, 2012
Rep. Pelosi, Nancy [D-CA-8]	D · CA		Jul 30, 2012
Rep. Pingree, Chellie [D-ME-1]	D · ME		Jul 30, 2012
Rep. Rangel, Charles B. [D-NY-15]	D · NY		Jul 30, 2012
Rep. Richmond, Cedric L. [D-LA-2]	D · LA		Jul 30, 2012
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Jul 30, 2012
Rep. Serrano, Jose E. [D-NY-16]	D · NY		Jul 30, 2012
Rep. Tonko, Paul [D-NY-21]	D · NY		Jul 30, 2012
Rep. Van Hollen, Chris [D-MD-8]	D · MD		Jul 30, 2012
Rep. Welch, Peter [D-VT-At Large]	D · VT		Jul 30, 2012
Rep. Castor, Kathy [D-FL-11]	D · FL		Jul 31, 2012
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Jul 31, 2012
Rep. Dingell, John D. [D-MI-15]	D · MI		Jul 31, 2012
Rep. Grijalva, Raúl M. [D-AZ-7]	D · AZ		Jul 31, 2012
Rep. Holt, Rush [D-NJ-12]	D · NJ		Jul 31, 2012
Rep. Larsen, Rick [D-WA-2]	D · WA		Jul 31, 2012
Rep. Markey, Edward J. [D-MA-7]	D · MA		Jul 31, 2012
Rep. McCollum, Betty [D-MN-4]	D · MN		Jul 31, 2012
Rep. McGovern, James P. [D-MA-3]	D · MA		Jul 31, 2012
Rep. Roybal-Allard, Lucille [D-CA-34]	D · CA		Jul 31, 2012
Rep. Waxman, Henry A. [D-CA-30]	D · CA		Jul 31, 2012
Rep. Green, Al [D-TX-9]	D · TX		Dec 12, 2012

## Committee Activity

Committee	Chamber	Activity	Date
Budget Committee	House	Referred To	Jul 30, 2012
Ways and Means Committee	House	Referred To	Jul 30, 2012

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
112 HR 6262	Related bill	Aug 1, 2012: Referred to the House Committee on Ways and Means.
112 S 3412	Related bill	Jul 25, 2012: Passed Senate without amendment by Yea-Nay Vote. 51 - 48. Record Vote Number: 184. (text: CR S5355-5356)
112 S 3393	Related bill	Jul 18, 2012: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 457.

## Summary (as of Jul 30, 2012)

Middle Class Tax Cut Act - Extends through 2013 for a taxpayer whose income is \$200,000 or less (\$250,000 for married couples filing a joint return): (1) the tax rate reductions and other tax benefits of the Economic Growth and Tax Relief Reconciliation Act of 2001, and (2) the reduction in the tax rate for dividend and capital gain income enacted by the Jobs and Growth Tax Relief Reconciliation Act of 2003. Increases income tax rates and phases-out personal exemptions and itemized deductions for certain high-income taxpayers.

Amends the Internal Revenue Code to extend through 2013: (1) the increased American Opportunity tax credit, (2) the increase in the refundable portion of the child tax credit, (3) the increased earned income tax credit percentage for three or more qualifying children, (4) the disregard of tax refunds in determining eligibility for federal and federally-assisted programs, and (5) the election to expense depreciable business assets.

Extends for one year: (1) the increased exemption amount for the alternative minimum tax (AMT), and (2) the offset against the AMT of certain nonrefundable personal tax credits.

Provides that the budgetary effects of this Act shall not be taken into account under the Statutory Pay-As-You-Go Act of 2010.

## Actions Timeline

- **Dec 4, 2012:** Motion to Discharge Committee filed by Mr. Walz (MN). Petition No: 112-6. (<a href="http://clerk.house.gov/112/lrc/pd/petitions/DisPet0006.xml ">Discharge petition</a> text with signatures.)
- **Jul 30, 2012:** Introduced in House
- **Jul 30, 2012:** Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.