S 2291

A bill to amend the Internal Revenue Code of 1986 to make permanent the individual tax rates in effect for taxable years 2018 through 2025.

Congress: 115 (2017–2019, Ended)
Chamber: Senate
Policy Area: Taxation
Introduced: Jan 10, 2018
Current Status: Read twice and referred to the Committee on Finance.
Latest Action: Read twice and referred to the Committee on Finance. (Jan 10, 2018)
Official Text: https://www.congress.gov/bill/115th-congress/senate-bill/2291

Sponsor

Name: Sen. Cruz, Ted [R-TX]
Party: Republican • **State:** TX • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 10, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 6760	Related bill	**Oct 1, 2018:** Received in the Senate and Read twice and referred to the Committee on Finance.
115 S 2687	Related bill	**Apr 17, 2018:** Read twice and referred to the Committee on Finance.
115 S 2281	Related bill	**Jan 4, 2018:** Read twice and referred to the Committee on Finance.
115 HR 1	Related bill	**Dec 22, 2017:** Became Public Law No: 115-97.

Summary (as of Jan 10, 2018)

This bill amends the Internal Revenue Code to make permanent provisions included in P.L. 115-97 (commonly known as the Tax Cuts and Jobs Act) that: (1) reduced the individual tax rates, and (2) modified the taxation of the unearned income of children. The existing individual tax rates (10%, 12%, 22%, 24%, 32%, 35%, and 37%) are currently scheduled to expire and revert to higher rates at the end of 2025.

Actions Timeline

- **Jan 10, 2018:** Introduced in Senate
- **Jan 10, 2018:** Read twice and referred to the Committee on Finance.

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