

## HR 5372

### Tax Cuts and Jobs Middle Class Enhancement Act

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 21, 2018

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 21, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/5372>

## Sponsor

**Name:** Rep. Mitchell, Paul [R-MI-10]

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

## Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Barr, Andy [R-KY-6]	R · KY		Jul 25, 2018

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 21, 2018

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
115 S 3621	Related bill	Nov 14, 2018: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S6966)

## **Tax Cuts and Jobs Middle Class Enhancement Act**

This bill amends the Internal Revenue Code to exclude from gross income up to \$5,000 received by an individual as a bonus after December 22, 2017, and before January 1, 2019. The bill defines a "bonus" as amounts paid to an employee other than amounts obligated under an employment contract.

The bill makes permanent the tax reductions and other provisions for individuals that were enacted in P.L 115-97 (commonly known as the Tax Cuts and Jobs Act) and are scheduled to expire at the end of 2025.

The bill also:

- increases the standard deduction,
- makes permanent the reduction in the adjusted gross income threshold that must be exceeded before a taxpayer is allowed to claim an itemized deduction for medical expenses, and
- increases the refundable portion of the child tax credit.

## **Actions Timeline**

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- **Mar 21, 2018:** Introduced in House
- **Mar 21, 2018:** Referred to the House Committee on Ways and Means.