

HR 976

TCJA Permanency Act

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 10, 2023

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 10, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/976>

Sponsor

Name: Rep. Buchanan, Vern [R-FL-16]

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

Cosponsors (103 total)

Cosponsor	Party / State	Role	Date Joined
Del. Moylan, James C. [R-GU-At Large]	R · GU		Feb 10, 2023
Rep. Allen, Rick W. [R-GA-12]	R · GA		Feb 10, 2023
Rep. Amodei, Mark E. [R-NV-2]	R · NV		Feb 10, 2023
Rep. Arrington, Jodey C. [R-TX-19]	R · TX		Feb 10, 2023
Rep. Balderson, Troy [R-OH-12]	R · OH		Feb 10, 2023
Rep. Bishop, Dan [R-NC-8]	R · NC		Feb 10, 2023
Rep. Bost, Mike [R-IL-12]	R · IL		Feb 10, 2023
Rep. Bucshon, Larry [R-IN-8]	R · IN		Feb 10, 2023
Rep. Cammack, Kat [R-FL-3]	R · FL		Feb 10, 2023
Rep. Carey, Mike [R-OH-15]	R · OH		Feb 10, 2023
Rep. Carter, Earl L. "Buddy" [R-GA-1]	R · GA		Feb 10, 2023
Rep. Crawford, Eric A. "Rick" [R-AR-1]	R · AR		Feb 10, 2023
Rep. Donalds, Byron [R-FL-19]	R · FL		Feb 10, 2023
Rep. Duarte, John S. [R-CA-13]	R · CA		Feb 10, 2023
Rep. Ellzey, Jake [R-TX-6]	R · TX		Feb 10, 2023
Rep. Emmer, Tom [R-MN-6]	R · MN		Feb 10, 2023
Rep. Estes, Ron [R-KS-4]	R · KS		Feb 10, 2023
Rep. Ezell, Mike [R-MS-4]	R · MS		Feb 10, 2023
Rep. Feenstra, Randy [R-IA-4]	R · IA		Feb 10, 2023
Rep. Ferguson, A. Drew, IV [R-GA-3]	R · GA		Feb 10, 2023
Rep. Finstad, Brad [R-MN-1]	R · MN		Feb 10, 2023
Rep. Fischbach, Michelle [R-MN-7]	R · MN		Feb 10, 2023
Rep. Fitzgerald, Scott [R-WI-5]	R · WI		Feb 10, 2023
Rep. Gaetz, Matt [R-FL-1]	R · FL		Feb 10, 2023
Rep. Gimenez, Carlos A. [R-FL-28]	R · FL		Feb 10, 2023
Rep. Gooden, Lance [R-TX-5]	R · TX		Feb 10, 2023
Rep. Graves, Garret [R-LA-6]	R · LA		Feb 10, 2023
Rep. Guest, Michael [R-MS-3]	R · MS		Feb 10, 2023
Rep. Hern, Kevin [R-OK-1]	R · OK		Feb 10, 2023
Rep. Higgins, Clay [R-LA-3]	R · LA		Feb 10, 2023
Rep. Jackson, Ronny [R-TX-13]	R · TX		Feb 10, 2023
Rep. Johnson, Bill [R-OH-6]	R · OH		Feb 10, 2023
Rep. Johnson, Mike [R-LA-4]	R · LA		Feb 10, 2023
Rep. Joyce, David P. [R-OH-14]	R · OH		Feb 10, 2023
Rep. Kelly, Mike [R-PA-16]	R · PA		Feb 10, 2023
Rep. Kelly, Trent [R-MS-1]	R · MS		Feb 10, 2023
Rep. Kustoff, David [R-TN-8]	R · TN		Feb 10, 2023
Rep. LaTurner, Jake [R-KS-2]	R · KS		Feb 10, 2023
Rep. Lee, Laurel M. [R-FL-15]	R · FL		Feb 10, 2023
Rep. Luna, Anna Paulina [R-FL-13]	R · FL		Feb 10, 2023
Rep. Mann, Tracey [R-KS-1]	R · KS		Feb 10, 2023

Cosponsor	Party / State	Role	Date Joined
Rep. Mast, Brian J. [R-FL-21]	R · FL		Feb 10, 2023
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Feb 10, 2023
Rep. Meuser, Daniel [R-PA-9]	R · PA		Feb 10, 2023
Rep. Miller, Carol D. [R-WV-1]	R · WV		Feb 10, 2023
Rep. Miller, Mary E. [R-IL-15]	R · IL		Feb 10, 2023
Rep. Miller, Max L. [R-OH-7]	R · OH		Feb 10, 2023
Rep. Miller-Meeks, Mariannette [R-IA-1]	R · IA		Feb 10, 2023
Rep. Moolenaar, John R. [R-MI-2]	R · MI		Feb 10, 2023
Rep. Mooney, Alexander X. [R-WV-2]	R · WV		Feb 10, 2023
Rep. Moore, Barry [R-AL-2]	R · AL		Feb 10, 2023
Rep. Moran, Nathaniel [R-TX-1]	R · TX		Feb 10, 2023
Rep. Nunn, Zachary [R-IA-3]	R · IA		Feb 10, 2023
Rep. Ogles, Andrew [R-TN-5]	R · TN		Feb 10, 2023
Rep. Owens, Burgess [R-UT-4]	R · UT		Feb 10, 2023
Rep. Perry, Scott [R-PA-10]	R · PA		Feb 10, 2023
Rep. Posey, Bill [R-FL-8]	R · FL		Feb 10, 2023
Rep. Reschenthaler, Guy [R-PA-14]	R · PA		Feb 10, 2023
Rep. Rutherford, John H. [R-FL-5]	R · FL		Feb 10, 2023
Rep. Salazar, Maria Elvira [R-FL-27]	R · FL		Feb 10, 2023
Rep. Scott, Austin [R-GA-8]	R · GA		Feb 10, 2023
Rep. Smith, Adrian [R-NE-3]	R · NE		Feb 10, 2023
Rep. Steil, Bryan [R-WI-1]	R · WI		Feb 10, 2023
Rep. Tenney, Claudia [R-NY-24]	R · NY		Feb 10, 2023
Rep. Timmons, William R. IV [R-SC-4]	R · SC		Feb 10, 2023
Rep. Van Drew, Jefferson [R-NJ-2]	R · NJ		Feb 10, 2023
Rep. Van Duyne, Beth [R-TX-24]	R · TX		Feb 10, 2023
Rep. Wagner, Ann [R-MO-2]	R · MO		Feb 10, 2023
Rep. Waltz, Michael [R-FL-6]	R · FL		Feb 10, 2023
Rep. Williams, Brandon [R-NY-22]	R · NY		Feb 10, 2023
Rep. Williams, Roger [R-TX-25]	R · TX		Feb 10, 2023
Rep. Crenshaw, Dan [R-TX-2]	R · TX		Feb 14, 2023
Rep. Good, Bob [R-VA-5]	R · VA		Feb 14, 2023
Rep. Weber, Randy K., Sr. [R-TX-14]	R · TX		Feb 14, 2023
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Feb 14, 2023
Rep. Biggs, Andy [R-AZ-5]	R · AZ		Feb 17, 2023
Rep. Bilirakis, Gus M. [R-FL-12]	R · FL		Feb 17, 2023
Rep. Hill, J. French [R-AR-2]	R · AR		Feb 17, 2023
Rep. Hinson, Ashley [R-IA-2]	R · IA		Feb 17, 2023
Rep. Pence, Greg [R-IN-6]	R · IN		Feb 17, 2023
Rep. Steube, W. Gregory [R-FL-17]	R · FL		Feb 17, 2023
Rep. Thompson, Glenn [R-PA-15]	R · PA		Feb 17, 2023
Rep. Dunn, Neal P. [R-FL-2]	R · FL		Feb 24, 2023

Cosponsor	Party / State	Role	Date Joined
Rep. LaHood, Darin [R-IL-16]	R · IL		Feb 24, 2023
Rep. McClintock, Tom [R-CA-5]	R · CA		Feb 24, 2023
Rep. Yakym, Rudy [R-IN-2]	R · IN		Mar 1, 2023
Rep. Barr, Andy [R-KY-6]	R · KY		Mar 9, 2023
Rep. Houchin, Erin [R-IN-9]	R · IN		Mar 9, 2023
Rep. Latta, Robert E. [R-OH-5]	R · OH		Mar 9, 2023
Rep. Luetkemeyer, Blaine [R-MO-3]	R · MO		Mar 9, 2023
Rep. Franklin, C. Scott [R-FL-18]	R · FL		Mar 10, 2023
Rep. Green, Mark E. [R-TN-7]	R · TN		Apr 6, 2023
Rep. Jordan, Jim [R-OH-4]	R · OH		Apr 13, 2023
Rep. Kiggans, Jennifer A [R-VA-2]	R · VA		Apr 19, 2023
Rep. Grothman, Glenn [R-WI-6]	R · WI		Apr 26, 2023
Rep. Fulcher, Russ [R-ID-1]	R · ID		Jun 5, 2023
Rep. Self, Keith [R-TX-3]	R · TX		Jul 27, 2023
Rep. Harshbarger, Diana [R-TN-1]	R · TN		Aug 8, 2023
Rep. Buck, Ken [R-CO-4]	R · CO		Sep 13, 2023
Rep. Rouzer, David [R-NC-7]	R · NC		Nov 1, 2023
Rep. Fallon, Pat [R-TX-4]	R · TX		May 23, 2024
Rep. Clyde, Andrew S. [R-GA-9]	R · GA		Jul 24, 2024
Rep. Crane, Elijah [R-AZ-2]	R · AZ		Nov 26, 2024

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 10, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 6050	Related bill	Oct 25, 2023: Referred to the House Committee on Ways and Means.
118 S 1226	Related bill	Apr 20, 2023: Read twice and referred to the Committee on Finance.
118 S 57	Related bill	Jan 24, 2023: Read twice and referred to the Committee on Finance.

TCJA Permanency Act

This bill makes permanent provisions affecting individual and business taxpayers that were enacted in 2017 by the Tax Cuts and Jobs Act and are scheduled to expire at the end of 2025.

The bill makes permanent reductions in individual and capital gain tax rates.

The bill increases the standard tax deduction for individual taxpayers. It also increases and modifies the child tax credit and raises the contribution base for the tax deduction for charitable contributions.

The bill allows additional contributions to ABLE accounts (tax-exempt accounts designed to enable individuals with disabilities to save and pay for disability-related expenses). It exempts from taxation combat zone benefits of members of the Armed Forces serving in the Sinai Peninsula of Egypt and limits the deduction for moving expenses to active duty members of the Armed Forces.

Additionally, the bill

- expands the types of elementary and secondary school expenses eligible for payment from qualified tuition programs (529 programs);
- lowers to \$750,000 the amount of mortgage debt eligible for an interest expense tax deduction;
- reinstates after 2024 the exclusion of income from the gross income of student loan borrowers for loan debt discharged due to death or total and permanent disability;
- makes permanent the limitation on the tax deduction for state and local taxes and denies a deduction for foreign real property taxes;
- makes permanent the tax deduction of the income of certain pass-through business entities;
- repeals the tax deduction for personal tax exemptions and the exclusion of employer-provided bicycle commuter fringe benefits;
- terminates certain miscellaneous itemized tax deductions;
- doubles the estate and gift tax exemption amount; and
- makes permanent the increase of the alternative minimum tax exemption amount for individual taxpayers.

Actions Timeline

- **Feb 10, 2023:** Introduced in House
- **Feb 10, 2023:** Referred to the House Committee on Ways and Means.

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