

80TH CONGRESS  
1ST SESSION

# H. R. 2923

## IN THE HOUSE OF REPRESENTATIVES

APRIL 2, 1947

Mr. BOYKIN introduced the following bill; which was referred to the Committee on Ways and Means

### A BILL

Granting to married persons living in Alabama, the same Federal income-tax consideration and treatments upon filing joint tax returns as is now enjoyed and extended to those living in community-property States.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 That so much of section 12 (b) of the Internal Revenue  
4 Code (relating to the computation of surtax) as precedes  
5 the table therein is hereby amended to read as follows:

6 “(b) COMPUTATION OF SURTAX.—

7 “(1) SEPARATE RETURN.—Except in the case of a  
8 joint return by husband and wife, there shall be levied,  
9 collected, and paid for each taxable year upon the surtax

1 net income of every individual a surtax determined by  
2 computing a tentative surtax under the table set forth  
3 in paragraph (3) of this subsection, and by reducing  
4 such tentative surtax by 5 per centum thereof.

5 “(2) JOINT RETURN.—In the case of a joint return  
6 by husband and wife under section 51, there shall be  
7 levied, collected, and paid for each taxable year upon  
8 the aggregate surtax net income of the husband and wife  
9 a surtax determined—

10 “(A) by computing a tentative surtax under  
11 the table set forth in paragraph (3) of this sub-  
12 section upon an amount equal to one-half of such  
13 aggregate surtax net income;

14 “(B) by multiplying the tentative surtax as-  
15 certained under subparagraph (A) by two; and

16 “(C) by reducing the amount ascertained un-  
17 der subparagraph (B) by 5 per centum thereof.

18 “(3) SURTAX TABLE.—The table referred to in  
19 paragraphs (1) and (2) is as follows:”.

20 STANDARD DEDUCTION

21 SEC. 2. Section 23 (aa) (1) of the Internal Revenue  
22 Code (relating to the optional standard deduction for in-  
23 dividuals) is amended to read as follows:

24 “(1) ALLOWANCE.—In the case of an individual,  
25 at his election a standard deduction as follows:

1           “(A) Separate Return With Adjusted Gross  
2           Income \$5,000 or More.—Except in the case of a  
3           joint return by husband and wife, if the adjusted  
4           gross income is \$5,000 or more, the standard de-  
5           duction shall be \$500.

6           “(B) Joint Return With Adjusted Gross In-  
7           come \$5,000 or More.—In the case of a joint return  
8           by husband and wife under section 51, if the aggre-  
9           gate adjusted gross income of the husband and wife  
10          is \$5,000 or more, the standard deduction shall  
11          be \$1,000 or an amount equal to 10 per centum  
12          of such aggregate adjusted gross income, whichever  
13          is the lesser.

14          “(C) Adjusted Gross Income Less Than  
15          \$5,000.—If the adjusted gross income is less than  
16          \$5,000, the standard deduction shall be an amount  
17          equal to 10 per centum of the adjusted gross income  
18          upon the basis of which the tax applicable to the  
19          adjusted gross income of the taxpayer is determined  
20          under the tax table provided in section 400.”

21                   TAXABLE YEARS TO WHICH APPLICABLE

22           SEC. 3. The amendments made by this Act shall be  
23           applicable only with respect to taxable years beginning after  
24           December 31, 1946.

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