

115TH CONGRESS  
2D SESSION

# H. R. 5672

To amend the Internal Revenue Code of 1986 to make certain temporary provisions permanent for members of the Armed Forces of the United States.

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IN THE HOUSE OF REPRESENTATIVES

MAY 1, 2018

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

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## A BILL

To amend the Internal Revenue Code of 1986 to make certain temporary provisions permanent for members of the Armed Forces of the United States.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Permanently Amend-  
5 ing Tax Cuts for our Heroes Act of 2018” or the  
6 “PATCH Act”.

7 **SEC. 2. INDIVIDUAL RATES.**

8 (a) IN GENERAL.—Section 1(j) of the Internal Rev-  
9 enue Code of 1986 is amended by adding at the end the  
10 following new paragraph:

1           “(7) MODIFICATIONS PERMANENT FOR MEM-  
2           BERS OF ARMED FORCES.—In the case of an indi-  
3           vidual who is a member of the Armed Forces of the  
4           United States at the end of the taxable year, para-  
5           graph (1) shall be applied without regard to the  
6           phrase ‘, and before January 1, 2026’.”.

7           (b) EFFECTIVE DATE.—The amendment made by  
8           this section shall take effect as if included in the enact-  
9           ment of Public Law 115–97.

10 **SEC. 3. STANDARD DEDUCTION.**

11           (a) IN GENERAL.—Section 63(c)(7) of the Internal  
12           Revenue Code of 1986 is amended by adding at the end  
13           the following new subparagraph:

14                       “(C) RULES PERMANENT FOR MEMBERS  
15                       OF ARMED FORCES.—In the case of an indi-  
16                       vidual who is a member of the Armed Forces of  
17                       the United States at the end of the taxable  
18                       year, this paragraph shall be applied without  
19                       regard to the phrase ‘, and before January 1,  
20                       2026’ in the matter preceding subparagraph  
21                       (A).”.

22           (b) EFFECTIVE DATE.—The amendment made by  
23           this section shall take effect as if included in the enact-  
24           ment of Public Law 115–97.

1 **SEC. 4. CHILD TAX CREDIT.**

2 (a) IN GENERAL.—Section 24(h) of the Internal Rev-  
3 enue Code of 1986 is amended by adding at the end the  
4 following new paragraph:

5 “(8) RULES PERMANENT FOR MEMBERS OF  
6 ARMED FORCES.—In the case of an individual who  
7 is a member of the Armed Forces of the United  
8 States at the end of the taxable year, paragraph (1)  
9 shall be applied without regard to the phrase ‘, and  
10 before January 1, 2026’.”.

11 (b) EFFECTIVE DATE.—The amendment made by  
12 this section shall take effect as if included in the enact-  
13 ment of Public Law 115–97.

14 **SEC. 5. CHARITABLE CONTRIBUTIONS.**

15 (a) IN GENERAL.—Section 170(b)(1)(G) of the Inter-  
16 nal Revenue Code of 1986 is amended by adding at the  
17 end the following new clause:

18 “(iv) INCREASE PERMANENT FOR  
19 MEMBER OF ARMED FORCES.—In the case  
20 of an individual who is a member of the  
21 Armed Forces of the United States at the  
22 end of the taxable year, this subparagraph  
23 shall be applied without regard to the  
24 phrase ‘, and before January 1, 2026’ in  
25 clause (i).”.

1           (b) **EFFECTIVE DATE.**—The amendment made by  
2 this section shall take effect as if included in the enact-  
3 ment of Public Law 115–97.

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