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119TH CONGRESS
2D SESSION

H. R. 10573

To amend the Internal Revenue Code of 1986 to determine surviving spouse status without regard to any dependent children.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 24, 2026

Mr. LAWLER (for himself and Mr. GOTTHEIMER) 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 determine surviving spouse status without regard to any dependent children.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Tax Relief for Surviving Spouses Act''.

SEC. 2. SURVIVING SPOUSE STATUS DETERMINED WITHOUT REGARD TO DEPENDENTS.

(a) IN GENERAL.—Section 2(a)(1) of the Internal Revenue Code of 1986 is amended to read as follows:

"(1) IN GENERAL.—For purposes of section 1, the term 'surviving spouse' means a taxpayer whose spouse died during either of the taxpayer's two taxable years immediately preceding the taxable year.".

(b) CONFORMING AMENDMENT.—Section 2(a)(3) of such Code is amended by striking "paragraph (1)(A)" and inserting "paragraph (1)".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

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