

**AMENDMENT TO THE**

**SENATE AMENDMENT TO H.R. 1**

**OFFERED BY MS. LEGER FERNANDEZ OF NEW MEXICO**

Strike Sec. 70101 and insert the following:

**“SEC. 70101. Maintain Middle Class Tax Rates and Increase Rates on the Rich**

(a) In General.--Section 1(j) is amended--

(1) in paragraph (1), by striking `` , and before January 1, 2026", and

(2) by striking ``2018 Through 2025" in the heading and inserting ``Beginning After 2017".

(b) Tax Rate Adjustment -- Section 1(j)(2) is amended by striking Section 1(j)(2)(A-E) and inserting

“(A) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES.—  
The following table shall be applied in lieu of the table contained in subsection (a):

<b>If taxable income is:</b>	<b>The tax is:</b>
Not over \$19,050	10% of taxable income.
Over \$19,050 but not over \$77,400	\$1,905, plus 12% of the excess over \$19,050.
Over \$77,400 but not over \$165,000	\$8,907, plus 22% of the excess over \$77,400.
Over \$165,000 but not over \$315,000	\$28,179, plus 24% of the excess over \$165,000.
Over \$315,000 but not over \$400,000	\$64,179, plus 32% of the excess over \$315,000.
Over \$400,000 but not over \$600,000	\$91,379, plus 35% of the excess over \$400,000.
Over \$600,000	\$161,379, plus 39.6% of the excess over \$600,000.

(B) HEADS OF HOUSEHOLDS.— The following table shall be applied in lieu of the table contained in subsection (b):

<b>If taxable income is:</b>	<b>The tax is:</b>
Not over \$13,600	10% of taxable income.
Over \$13,600 but not over \$51,800	\$1,360, plus 12% of the excess over \$13,600.
Over \$51,800 but not over \$82,500	\$5,944, plus 22% of the excess over \$51,800.
Over \$82,500 but not over \$157,500	\$12,698, plus 24% of the excess over \$82,500.
Over \$157,500 but not over \$200,000	\$30,698, plus 32% of the excess over \$157,500.
Over \$200,000 but not over \$500,000	\$44,298, plus 35% of the excess over \$200,000.
Over \$500,000	\$149,298, plus 39.6% of the excess over \$500,000.

(C) UNMARRIED INDIVIDUALS OTHER THAN SURVIVING SPOUSES AND HEADS OF HOUSEHOLDS.—The following table shall be applied in lieu of the table contained in subsection (c):

<b>If taxable income is:</b>	<b>The tax is:</b>
Not over \$9,525	10% of taxable income.
Over \$9,525 but not over \$38,700	\$952.50, plus 12% of the excess over \$9,525.
Over \$38,700 but not over \$82,500	\$4,453.50, plus 22% of the excess over \$38,700.
Over \$82,500 but not over \$157,500	\$14,089.50, plus 24% of the excess over \$82,500.
Over \$157,500 but not over \$200,000	\$32,089.50, plus 32% of the excess over \$157,500.
Over \$200,000 but not over \$500,000	\$45,689.50, plus 35% of the excess over \$200,000.
Over \$500,000	\$150,689.50, plus 39.6% of the excess over \$500,000.

(D) MARRIED INDIVIDUALS FILING SEPARATE RETURNS.—The following table shall be applied in lieu of the table contained in subsection (d):

<b>If taxable income is:</b>	<b>The tax is:</b>
Not over \$9,525	10% of taxable income.
Over \$9,525 but not over \$38,700	\$952.50, plus 12% of the excess over \$9,525.
Over \$38,700 but not over \$82,500	\$4,453.50, plus 22% of the excess over \$38,700.
Over \$82,500 but not over \$157,500	\$14,089.50, plus 24% of the excess over \$82,500.
Over \$157,500 but not over \$200,000	\$32,089.50, plus 32% of the excess over \$157,500.
Over \$200,000 but not over \$300,000	\$45,689.50, plus 35% of the excess over \$200,000.
Over \$300,000	\$80,689.50, plus 39.6% of the excess over \$300,000.

(E) ESTATES AND TRUSTS.—The following table shall be applied in lieu of the table contained in subsection (e):

<b>If taxable income is:</b>	<b>The tax is:</b>
Not over \$2,550	10% of taxable income.
Over \$2,550 but not over \$9,150	\$255, plus 24% of the excess over \$2,550.
Over \$9,150 but not over \$12,500	\$1,839, plus 35% of the excess over \$9,150.
Over \$12,500	\$3,011.50, plus 39.6% of the excess over \$12,500.

(c) Inflation Adjustment.--Section 1(j)(3)(B)(i) is amended by inserting ``in the case of any taxable year beginning after December 31, 2025, solely for purposes of determining the dollar amounts at which the 35-percent rate bracket ends and the 39.6-percent rate bracket begins," before ``subsection (f)(3)".

(d) Effective Date.--The amendments made by this section shall apply to taxable years beginning after December 31, 2025.”