

**AMENDMENT**

**OFFERED BY M\_\_\_\_\_**

In section 110002, strike subsection (b) and insert the following:

1 (b) TRUMP TARIFF TAX SUPPLEMENT TO THE  
2 STANDARD DEDUCTION.—Section 63(c)(7) is amended by  
3 adding at the end the following new subparagraph:

4 “(C) TRUMP TARIFF TAX SUPPLEMENT TO  
5 THE STANDARD DEDUCTION.—In the case of  
6 any taxable year beginning after December 31,  
7 2024, and before January 1, 2029—

8 “(i) the dollar amount otherwise in ef-  
9 fect under paragraph (2)(B) shall be in-  
10 creased by \$5,000, and

11 “(ii) the dollar amount otherwise in  
12 effect under paragraph (2)(C) shall be in-  
13 creased by \$2,500.”.

