

114TH CONGRESS  
1ST SESSION

# H. R. 3017

To amend the Internal Revenue Code of 1986 to make the maximum capital gains rate for individuals 15 percent.

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IN THE HOUSE OF REPRESENTATIVES

JULY 9, 2015

Mr. WILLIAMS 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 the maximum capital gains rate for individuals 15 percent.

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 “Invest in America Act  
5 of 2015”.

6 **SEC. 2. 15 PERCENT MAXIMUM CAPITAL GAINS RATE.**

7 (a) IN GENERAL.—Section 1(h) of the Internal Rev-  
8 enue Code of 1986 is amended by striking subparagraphs  
9 (C) and (D), by redesignating subparagraphs (E) and (F)  
10 as subparagraphs (D) and (E), respectively, and by insert-

1 ing after subparagraph (B) the following new subpara-  
2 graph:

3           “(C) 15 percent of the adjusted net capital  
4           gain (or, if less, taxable income) in excess of the  
5           amount on which a tax is determined under  
6           subparagraph (B),”.

7       (b) **EFFECTIVE DATE.**—The amendments made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2014.

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