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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R.

To amend the Internal Revenue Code of 1986 to establish a deduction for certain amounts paid for rent for a primary residence.

IN THE HOUSE OF REPRESENTATIVES

Mr. LANDSMAN introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to establish a deduction for certain amounts paid for rent for a primary residence.

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 “Tax Relief for Renters
5 Act of 2026”.

6 **SEC. 2. DEDUCTION FOR RENT PAYMENTS.**

7 (a) IN GENERAL.—

1 (1) DEDUCTION ALLOWED.—Part VII of sub-
2 chapter B of chapter 1 of the Internal Revenue Code
3 of 1986 is amended by redesignating section 226 as
4 section 227 and by inserting after section 225 the
5 following new section:

6 **“SEC. 226. RENT PAYMENTS.**

7 “(a) IN GENERAL.—There shall be allowed as a de-
8 duction an amount equal to $\frac{1}{12}$ the qualified rent expenses
9 of the taxpayer for the taxable year.

10 “(b) QUALIFIED RENT EXPENSES.—For purposes of
11 this section, the term ‘qualified rent expenses’ means, with
12 respect to a taxable year, amounts paid or incurred to
13 lease the primary residence of the taxpayer during the tax-
14 able year.

15 “(c) LIMITATIONS.—

16 “(1) IN GENERAL.—The deduction allowed
17 under subsection (a) shall not exceed \$4,000 for any
18 individual in any taxable year.

19 “(2) INCOME LIMITATION.—

20 “(A) IN GENERAL.—No deduction shall be
21 allowed under subsection (a) in the case of an
22 individual whose adjusted gross income for the
23 taxable year exceeds the threshold amount.

1 “(B) THRESHOLD AMOUNT.—For purposes
2 of this paragraph, the term ‘threshold amount’
3 means—

4 “(i) in the case of a joint return or a
5 surviving spouse, \$125,000,

6 “(ii) in the case of married filing sep-
7 arately, \$85,000,

8 “(iii) in the case of a head of house-
9 hold, \$80,000, or

10 “(iv) in the case of any other indi-
11 vidual, \$75,000.

12 “(d) INFLATION ADJUSTMENT.—

13 “(1) IN GENERAL.—In the case of any taxable
14 year beginning after 2027, each of the dollar
15 amounts in subsection (c) shall be increased by an
16 amount equal to—

17 “(A) such dollar amount, multiplied by

18 “(B) the cost-of-living adjustment deter-
19 mined under section 1(f)(3) for the calendar
20 year in which the taxable year begins, deter-
21 mined by substituting ‘calendar year 2026’ for
22 ‘calendar year 2016’ in subparagraph (A)(ii)
23 thereof.

1 “(2) ROUNDING.—If any increase under para-
2 graph (1) is not a multiple of \$100, such increase
3 shall be rounded to the nearest multiple of \$100.”.

4 (2) CONFORMING AMENDMENT.—The table of
5 sections for part VII of subchapter B of chapter 1
6 of such Code is amended by redesignating the item
7 relating to section 224 as relating to section 225
8 and by inserting after the item relating to section
9 225 the following new item:

 “Sec. 226. Rent payments.”.

10 (b) DEDUCTION ALLOWED TO NON-ITEMIZERS.—
11 Section 63(b) of such Code is amended by striking “and”
12 at the end of paragraph (6), by striking the period at the
13 end of paragraph (7) and inserting “and”, and by adding
14 at the end the following new paragraph:

15 “(8) the deduction provided in section 226.”.

16 (c) NON-APPLICATION OF CERTAIN LIMITATIONS
17 FOR ITEMIZERS.—

18 (1) DEDUCTION NOT TREATED AS A MISCELLA-
19 NEOUS ITEMIZED DEDUCTION.—Section 67(b) of
20 such Code is amended by striking “and” at the end
21 of paragraph (12), by striking the period at the end
22 of paragraph (13) and inserting “, and”, and by
23 adding at the end the following new paragraph:

24 “(14) the deduction under section 226 (relating
25 to rent payments).”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2026.