

117TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend title VI of the Social Security Act to remove the prohibition on States and territories against lowering their taxes.

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IN THE SENATE OF THE UNITED STATES

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Mr. BRAUN introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend title VI of the Social Security Act to remove the prohibition on States and territories against lowering their taxes.

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 “Let States Cut Taxes  
5 Act”.

6 **SEC. 2. REMOVAL OF RESTRICTION OF USE OF**  
7 **CORONAVIRUS STATE FISCAL RECOVERY**  
8 **FUNDS.**

9 (a) IN GENERAL.—Paragraph (2) of section 602(c)  
10 of the Social Security Act, as added by section 9901 of

1 the American Rescue Plan Act of 2021, is amended to  
2 read as follows:

3           “(2) FURTHER RESTRICTION ON USE OF  
4 FUNDS.—No State or territory may use funds made  
5 available under this section for deposit into any pen-  
6 sion fund.”.

7           (b) CONFORMING AMENDMENTS.—Section 602 of  
8 such Act is further amended—

9           (1) in subsection (d)(2)(A), by striking “, in-  
10 cluding, in the case of a State or a territory, all  
11 modifications to the State’s or territory’s tax rev-  
12 enue sources during the covered period”;

13           (2) in subsection (e), by striking “such sub-  
14 section,” and all that follows through the period and  
15 inserting “such subsection.”; and

16           (3) in subsection (g)—

17                   (A) by striking paragraph (1); and

18                   (B) by redesignating paragraphs (2)  
19 through (7) as paragraphs (1) through (6), re-  
20 spectively.

21           (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall take effect as if included in the enact-  
23 ment of the American Rescue Plan Act of 2021.