

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2017.

4 **SEC. 11051. REPEAL OF DEDUCTION FOR ALIMONY PAY-**
5 **MENTS.**

6 (a) IN GENERAL.—Part VII of subchapter B is
7 amended by striking by striking section 215 (and by strik-
8 ing the item relating to such section in the table of sec-
9 tions for such subpart).

10 (b) CONFORMING AMENDMENTS.—

11 (1) CORRESPONDING REPEAL OF PROVISIONS
12 PROVIDING FOR INCLUSION OF ALIMONY IN GROSS
13 INCOME.—

14 (A) Subsection (a) of section 61 is amend-
15 ed by striking paragraph (8) and by redesign-
16 ating paragraphs (9) through (15) as para-
17 graphs (8) through (14), respectively.

18 (B) Part II of subchapter B of chapter 1
19 is amended by striking section 71 (and by strik-
20 ing the item relating to such section in the
21 table of sections for such part).

22 (C) Subpart F of part I of subchapter J
23 of chapter 1 is amended by striking section 682
24 (and by striking the item relating to such sec-
25 tion in the table of sections for such subpart).

1 (2) RELATED TO REPEAL OF SECTION 215.—

2 (A) Section 62(a) is amended by striking
3 paragraph (10).

4 (B) Section 3402(m)(1) is amended by
5 striking “(other than paragraph (10) thereof)”.

6 (C) Section 6724(d)(3) is amended by
7 striking subparagraph (C) and by redesignating
8 subparagraph (D) as subparagraph (C).

9 (3) RELATED TO REPEAL OF SECTION 71.—

10 (A) Section 121(d)(3) is amended—

11 (i) by striking “(as defined in section
12 71(b)(2))” in subparagraph (B), and

13 (ii) by adding at the end the following
14 new subparagraph:

15 “(C) DIVORCE OR SEPARATION INSTRU-
16 MENT.—For purposes of this paragraph, the
17 term ‘divorce or separation instrument’
18 means—

19 “(i) a decree of divorce or separate
20 maintenance or a written instrument inci-
21 dent to such a decree,

22 “(ii) a written separation agreement,
23 or

24 “(iii) a decree (not described in clause
25 (i)) requiring a spouse to make payments

1 for the support or maintenance of the
2 other spouse.”.

3 (B) Section 152(d)(5) is amended to read
4 as follows:

5 “(5) SPECIAL RULES FOR SUPPORT.—

6 “(A) IN GENERAL.—For purposes of this
7 subsection—

8 “(i) payments to a spouse of alimony
9 or separate maintenance payments shall
10 not be treated as a payment by the payor
11 spouse for the support of any dependent,
12 and

13 “(ii) in the case of the remarriage of
14 a parent, support of a child received from
15 the parent’s spouse shall be treated as re-
16 ceived from the parent.

17 “(B) ALIMONY OR SEPARATE MAINTENANCE
18 PAYMENT.—For purposes of subpara-
19 graph (A), the term ‘alimony or separate main-
20 tenance payment’ means any payment in cash
21 if—

22 “(i) such payment is received by (or
23 on behalf of) a spouse under a divorce or
24 separation instrument (as defined in sec-
25 tion 121(d)(3)(C)),

1 “(ii) in the case of an individual le-
2 gally separated from the individual’s
3 spouse under a decree of divorce or of sep-
4 arate maintenance, the payee spouse and
5 the payor spouse are not members of the
6 same household at the time such payment
7 is made, and

8 “(iii) there is no liability to make any
9 such payment for any period after the
10 death of the payee spouse and there is no
11 liability to make any payment (in cash or
12 property) as a substitute for such pay-
13 ments after the death of the payee
14 spouse.”.

15 (C) Section 219(f)(1) is amended by strik-
16 ing the third sentence.

17 (D) Section 220(f)(7) is amended by strik-
18 ing “subparagraph (A) of section 71(b)(2)” and
19 inserting “clause (i) of section 121(d)(3)(C)”.

20 (E) Section 223(f)(7) is amended by strik-
21 ing “subparagraph (A) of section 71(b)(2)” and
22 inserting “clause (i) of section 121(d)(3)(C)”.

23 (F) Section 382(l)(3)(B)(iii) is amended by
24 striking “section 71(b)(2)” and inserting “sec-
25 tion 121(d)(3)(C)”.

1 (G) Section 408(d)(6) is amended by strik-
2 ing “subparagraph (A) of section 71(b)(2)” and
3 inserting “clause (i) of section 121(d)(3)(C)”.

4 (4) ADDITIONAL CONFORMING AMENDMENTS.—
5 Section 7701(a)(17) is amended—

6 (A) by striking “sections 682 and 2516”
7 and inserting “section 2516”, and

8 (B) by striking “such sections” each place
9 it appears and inserting “such section”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to—

12 (1) any divorce or separation instrument (as de-
13 fined in section 71(b)(2) of the Internal Revenue
14 Code of 1986 as in effect before the date of the en-
15 actment of this Act) executed after December 31,
16 2018, and

17 (2) any divorce or separation instrument (as so
18 defined) executed on or before such date and modi-
19 fied after such date if the modification expressly
20 provides that the amendments made by this section
21 apply to such modification.