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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R.

To amend the Internal Revenue Code of 1986 to treat digital asset indexes as eligible investments for purposes of Trump accounts.

IN THE HOUSE OF REPRESENTATIVES

Mrs. KIM introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to treat digital asset indexes as eligible investments for purposes of Trump accounts.

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 “Savings and Early Ex-
5 posure to Diversified Securities Act of 2026” or the
6 “SEEDS Act of 2026”.

1 **SEC. 2. MAKING DIGITAL ASSET INDEXES ELIGIBLE IN-**
2 **VESTMENTS FOR PURPOSES OF TRUMP AC-**
3 **COUNTS.**

4 (a) **IN GENERAL.**—Section 530A(b)(3)(B) of the In-
5 ternal Revenue Code of 1986 is amended—

6 (1) in clause (i), by striking “or” at the end,

7 (2) by redesignating clause (ii) as clause (iii),

8 and

9 (3) by inserting after clause (i) the following
10 new clause:

11 “(ii) an index comprised of digital as-
12 sets,”.

13 (b) **EFFECTIVE DATE.**—The amendments made by
14 this section shall apply to investments made after the date
15 of the enactment of this Act.

16 **SEC. 3. TRUMP ACCOUNTS CONTRIBUTION PILOT PRO-**
17 **GRAM MADE PERMANENT.**

18 (a) **IN GENERAL.**—Section 6434 of the Internal Rev-
19 enue Code of 1986 is amended—

20 (1) in the heading, by striking “**PILOT**”, and

21 (2) in subsection (c)(1), by striking “and before
22 January 1, 2029,”.

23 (b) **CONFORMING AMENDMENTS.**—

24 (1) Section 6213(g)(2)(AA) of such Code is
25 amended by striking “pilot”.

1 (2) The item relating to section 6434 in the
2 table of sections for subchapter B of chapter 65 of
3 such Code is amended by striking “pilot”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2025.