

103^D CONGRESS
1ST SESSION

H. R. 2913

To eliminate the retroactive tax increases contained in the Revenue Reconciliation Act of 1993.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 6, 1993

Mr. ARMEY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To eliminate the retroactive tax increases contained in the Revenue Reconciliation Act of 1993.

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. ELIMINATION OF RETROACTIVE TAX IN-**
4 **CREASES.**

5 Notwithstanding any provision of the Revenue Rec-
6 onciliation Act of 1993—

7 (1) the amendments made by sections 13201,
8 13202, 13203, and 13221 of such Act (relating to
9 individual and corporate income tax rate increases)
10 shall take effect on the date of the enactment of

1 such Act and the provisions of section 15 of the In-
2 ternal Revenue Code of 1986 shall apply to the rate
3 changes provided by such amendments and such
4 date of enactment shall be treated as the effective
5 date of such changes for purposes of such section
6 15, and

7 (2) the amendments made by section 13208 of
8 such Act (relating to estate and gift tax rates) shall
9 only apply to the estates of decedents dying, and
10 gifts made, after such date of enactment.

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