

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3619

To amend the Revenue Act of 1987 to provide a permanent extension of the transition rule for certain publicly traded partnerships.

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IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 22, 1993

Mr. ANDREWS of Texas (for himself, Mr. SUNDQUIST, and Mr. KOPETSKI) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Revenue Act of 1987 to provide a permanent extension of the transition rule for certain publicly traded partnerships.

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. PERMANENT EXTENSION OF TRANSITION RULE**  
4 **FOR CERTAIN PUBLICLY TRADED PARTNER-**  
5 **SHIPS.**

6 (a) IN GENERAL.—Paragraph (1) of section  
7 10211(c) of the Revenue Act of 1987 (Public Law 100–  
8 203) is amended to read as follows:

1           “(1) IN GENERAL.—The amendments made by  
2           this section shall apply to taxable years beginning  
3           after December 31, 1987, except that such amend-  
4           ments shall not apply to any existing partnership.”

5           (b) EFFECTIVE DATE.—The amendment made by  
6           this section shall take effect as if included in the provisions  
7           of section 10211 of the Revenue Act of 1987.

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