

103D CONGRESS  
1ST SESSION

# S. 719

To amend the Internal Revenue Code of 1986 to permanently extend the treatment of certain qualified small issue bonds.

---

## IN THE SENATE OF THE UNITED STATES

APRIL 1 (legislative day, MARCH 3), 1993

Mr. BREAUX (for himself and Mr. BRYAN) introduced the following bill; which was read twice and referred to the Committee on Finance

---

## A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the treatment of certain qualified small issue bonds.

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 CERTAIN QUALI-**

4 **FIED SMALL ISSUE BONDS.**

5 Subparagraph (B) of section 144(a)(12) of the Inter-  
6 nal Revenue Code of 1986 is amended by striking “sub-  
7 paragraph (A) shall be applied by substituting ‘December  
8 31, 1991’ for ‘December 31, 1986’ ” and inserting “sub-  
9 paragraph (A) shall not apply”.