

105TH CONGRESS
2D SESSION

S. 2421

To provide for the permanent extension of income averaging for farmers.

IN THE SENATE OF THE UNITED STATES

JULY 31, 1998

Mr. CONRAD introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide for the permanent extension of income averaging for farmers.

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 INCOME AVERAG-**
4 **ING FOR FARMERS.**

5 Section 933(c) of the Taxpayer Relief Act of 1997
6 is amended by striking “after December 31, 1997, and
7 before January 1, 2001” and inserting “after December
8 31, 1996”.