

107TH CONGRESS  
1ST SESSION

# H. R. 799

To amend the Internal Revenue Code of 1986 to repeal the estate and gift tax.

---

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 28, 2001

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

---

## A BILL

To amend the Internal Revenue Code of 1986 to repeal the estate and gift tax.

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 “Death Tax Sunset  
5 Act”.

6 **SEC. 2. REPEAL OF ESTATE AND GIFT TAXES.**

7 (a) REPEAL OF ESTATE AND GIFT TAXES.—Subtitle  
8 B of the Internal Revenue Code of 1986 (relating to estate  
9 and gift taxes) is hereby repealed.

1       (b) EFFECTIVE DATE.—The repeal made by sub-  
2 section (a) shall apply to the estates of decedents dying,  
3 and gifts and generation-skipping transfers made, after  
4 December 31, 2004.

○