

108TH CONGRESS
1ST SESSION

H. R. 158

To make the repeal of the estate tax permanent.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2003

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

A BILL

To make the repeal of the estate tax permanent.

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. ESTATE TAX REPEAL MADE PERMANENT.**

4 (a) IN GENERAL.—Section 901 of the Economic
5 Growth and Tax Relief Reconciliation Act of 2001 is
6 amended—

7 (1) in subsection (a) by striking “shall not
8 apply—” and all that follows and inserting “(other
9 than title V) shall not apply to taxable, plan, or limi-
10 tation years beginning after December 31, 2010.”,
11 and

1 (2) in subsection (b) by striking “, estates,
2 gifts, and transfers”.

3 (b) **EFFECTIVE DATE.**—The amendments made by
4 subsection (a) shall take effect as if included in section
5 901 of the Economic Growth and Tax Relief Reconcili-
6 ation Act of 2001.

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