

108TH CONGRESS  
1ST SESSION

# H. R. 2332

To amend the Jobs and Growth Tax Relief Reconciliation Act of 2003 to make permanent the treatment of dividend income as capital gains.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 4, 2003

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

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## A BILL

To amend the Jobs and Growth Tax Relief Reconciliation Act of 2003 to make permanent the treatment of dividend income as capital gains.

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. REPEAL OF SUNSET RELATING TO TREATMENT**  
4 **OF DIVIDEND INCOME AS CAPITAL GAINS.**

5 Section 303 of the Jobs and Growth Tax Relief Rec-  
6 onciliation Act of 2003 is amended—

7 (1) by striking “this title” and inserting “sec-  
8 tion 301”, and

- 1 (2) in the heading, by striking “**TITLE**” and in-
- 2 serting “**SECTION 301**”.

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