

110TH CONGRESS
1ST SESSION

H. R. 1264

To amend the Internal Revenue Code of 1986 to repeal the dollar limitation on contributions to funeral trusts.

IN THE HOUSE OF REPRESENTATIVES

MARCH 1, 2007

Mr. KIND (for himself, Mr. MATHESON, Mr. CAMP of Michigan, Mr. TIBERI, and Mr. WILSON of Ohio) 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 dollar limitation on contributions to funeral trusts.

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 DOLLAR LIMITATION ON CON-**
4 **TRIBUTIONS TO FUNERAL TRUSTS.**

5 (a) IN GENERAL.—Subsection (c) of section 685 of
6 the Internal Revenue Code of 1986 (relating to treatment
7 of funeral trusts) is repealed.

8 (b) CONFORMING AMENDMENT.—Subsections (d),
9 (e), and (f) of such section are redesignated as subsections
10 (c), (d), and (e), respectively.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

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