

113TH CONGRESS
1ST SESSION

S. 1402

To repeal the Federal estate and gift taxes.

IN THE SENATE OF THE UNITED STATES

JULY 31, 2013

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

A BILL

To repeal the Federal estate and gift taxes.

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 Repeal
5 Act”.

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

7 (a) IN GENERAL.—Subtitle B of the Internal Rev-
8 enue Code of 1986 (relating to estate, gift, and genera-
9 tion-skipping taxes) is hereby repealed.

10 (b) EFFECTIVE DATE.—The repeal made by sub-
11 section (a) shall apply to estates of decedents dying, gifts

1 made, and generation-skipping transfers made after the
2 date of the enactment of this Act.

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