

114TH CONGRESS  
1ST SESSION

# H. R. 2854

To amend the Internal Revenue Code of 1986 to repeal the occupational tax on gambling with respect to wagers authorized under State law.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 23, 2015

Mr. HECK of Nevada (for himself and Mr. AMODEI) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the occupational tax on gambling with respect to wagers authorized under State law.

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 OCCUPATIONAL TAX ON GAMBLING**

4 **WITH RESPECT TO WAGERS AUTHORIZED**

5 **UNDER STATE LAW.**

6 (a) IN GENERAL.—Section 4411 of the Internal Rev-  
7 enue Code of 1986 is amended—

8 (1) by striking “section 4401” and inserting  
9 “section 4401(a)(2)”,

10 (2) by striking subsection (b), and

1           (3) by striking “(a) IN GENERAL.—”.

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

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