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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.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. REPEAL OF OCCUPATIONAL TAX ON GAMBLING WITH RESPECT TO WAGERS AUTHORIZED UNDER STATE LAW.**

(a) IN GENERAL.—Section 4411 of the Internal Revenue Code of 1986 is amended—

(1) by striking "section 4401" and inserting "section 4401(a)(2)",

(2) by striking subsection (b), and

(3) by striking ''(a) IN GENERAL.—''.

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

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