

117TH CONGRESS
1ST SESSION

H. R. 2350

To amend the Internal Revenue Code of 1986 to repeal chapter 35 (relating to taxes on wagering).

IN THE HOUSE OF REPRESENTATIVES

APRIL 1, 2021

Ms. TITUS (for herself, Mr. RESCENTIALER, Mr. AMODEI, and Mr. HORSFORD) 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 chapter 35 (relating to taxes on wagering).

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 “Discriminatory Gam-
5 ing Tax Repeal Act of 2021”.

6 **SEC. 2. REPEAL.**

7 (a) IN GENERAL.—Chapter 35 of subtitle D of the
8 Internal Revenue Code of 1986 is repealed.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2020.

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