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103D CONGRESS
1ST SESSION

H. R. 1841

To amend the Internal Revenue Code of 1986 to repeal the excise taxes on luxury items.

IN THE HOUSE OF REPRESENTATIVES

APRIL 22, 1993

Mr. SAXTON (for himself, Mr. ARMEY, Mr. ACKERMAN, Mr. ANDREWS of New Jersey, Mr. BAKER of Louisiana, Mr. BALLENGER, Mr. BARTLETT of Maryland, Mr. BARTON of Texas, Mr. BATEMAN, Mr. BILIRAKIS, Mr. BOEHNER, Mr. BONILLA, Mr. BORSKI, Mr. BURTON of Indiana, Mr. CALLAHAN, Mr. COBLE, Mr. COX, Mr. CRANE, Mr. CUNNINGHAM, Mr. DELAY, Mr. DICKEY, Mr. DOOLITTLE, Mr. DORNAN, Mr. DUNCAN, Ms. DUNN, Mr. EMERSON, Mr. FAWELL, Mrs. FOWLER, Mr. FRANKS of Connecticut, Mr. GALLEGLY, Mr. GALLO, Mr. GILCHREST, Mr. GILMAN, Mr. GINGRICH, Mr. GOSS, Mr. GRAMS, Mr. HANCOCK, Mr. HANSEN, Mr. HOUGHTON, Mr. HUNTER, Mr. HYDE, Mr. INGLIS of South Carolina, Mr. INHOFE, Mr. SAM JOHNSON of Texas, Mr. KASICH, Mr. KING, Mr. KNOLLENBERG, Mr. KOLBE, Mr. KYL, Mr. LEVY, Mr. LEWIS of California, Mr. LEWIS of Florida, Mr. LIGHTFOOT, Mr. LIVINGSTON, Mrs. LLOYD, Mr. MACHTLEY, Mr. MCCANDLESS, Mr. MCCOLLUM, Mr. MCCRERY, Mr. MCHUGH, Mr. MCKEON, Mrs. MEYERS of Kansas, Mr. MILLER of Florida, Ms. MOLINARI, Mr. MONTGOMERY, Mr. MOORHEAD, Mr. MURPHY, Mr. MYERS of Indiana, Mr. OXLEY, Mr. PACKARD, Mr. PALLONE, Mr. PETRI, Mr. POMBO, Mr. PORTER, Mr. RAMSTAD, Mr. RAVENEL, Mr. ROBERTS, Mr. ROHRABACHER, Ms. ROS-LEHTINEN, Mr. ROTH, Mr. ROYCE, Mr. SANTORUM, Mr. SARPALIUS, Mr. SCHIFF, Mr. SENSENBRENNER, Mr. SHAW, Mr. SHAYS, Mr. SMITH of New Jersey, Mr. SMITH of Oregon, Mr. SOLOMON, Mr. SPENCE, Mr. STEARNS, Mr. STUMP, Mr. TAYLOR of North Carolina, Mr. TORKILDSEN, Mrs. VUCANOVICH, Mr. WALSH, Mr. WILSON, Mr. YOUNG of Alaska, Mr. ZELIFF, and Mr. ZIMMER) 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 excise taxes on luxury items.

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

SECTION 1. REPEAL OF LUXURY EXCISE TAXES.

(a) IN GENERAL.—Subchapter A of chapter 31 of the Internal Revenue Code of 1986 (relating to certain luxury items) is hereby repealed.

(b) TECHNICAL AMENDMENTS.—

(1) The material preceding paragraph (1) of section 4221(a) of such Code is amended by striking ''subchapter A or C'' and inserting ''subchapter C''.

(2) Subsection (a) of section 4221 of such Code is amended by striking the last sentence.

(3) Subsection (c) of section 4221 of such Code is amended by striking ''section 4001(c), 4002(b), 4003(c) 4004(a), or 4053(a)(6)'' and inserting ''section 4053(a)(6)''.

(4) Paragraph (1) of section 4221(d) of such Code is amended by striking ''subchapter A or C'' and inserting ''subchapter C''.

(5) Subsection (d) of section 4222 of such Code is amended by striking ''section 4001(c), 4002(b),

4003(c) 4004(a), 4053(a)(6)'' and inserting ''section 4053(a)(6)''.

(6) Section 4293 of such Code is amended by striking ''subchapter A of chapter 31,''.

(7) The table of subchapters for chapter 31 of such Code is amended by striking the item relating to subchapter A.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

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