

103D CONGRESS  
1ST SESSION

# H. R. 415

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

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. STUMP 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.

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 LUXURY EXCISE TAXES.**

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6 items) is hereby repealed.

7 (b) TECHNICAL AMENDMENTS.—

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

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

3           (3) Subsection (c) of section 4221 of such Code  
4 is amended by striking “section 4001(c), 4002(b),  
5 4003(c) 4004(a), or 4053(a)(6)” and inserting “sec-  
6 tion 4053(a)(6)”.

7           (4) Paragraph (1) of section 4221(d) of such  
8 Code is amended by striking “subchapter A or C”  
9 and inserting “subchapter C”.

10           (5) Subsection (d) of section 4222 of such Code  
11 is amended by striking “section 4001(c), 4002(b),  
12 4003(c) 4004(a), 4053(a)(6)” and inserting “section  
13 4053(a)(6)”.

14           (6) Section 4293 of such Code is amended by  
15 striking “subchapter A of chapter 31,”.

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

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

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