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105TH CONGRESS
2D SESSION

H. R. 4399

To amend the Internal Revenue Code of 1986 to make permanent the income averaging rules for farmers.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 4, 1998

Mr. SMITH of Michigan (for himself, Mr. SOLOMON, Mr. NETHERCUTT, Mrs. EMERSON, Mr. THORNBERRY, Mr. CHRISTENSEN, Mr. NUSSLE, Mr. EWING, and Mr. BOB SCHAFFER) 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 make permanent the income averaging rules for farmers.

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

SECTION 1. INCOME AVERAGING FOR FARMERS MADE PERMANENT.

Subsection (c) of section 933 of the Taxpayer Relief Act of 1997 is amended by striking ", and before January 1, 2001".

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