

105TH CONGRESS  
2D SESSION

# S. 1879

To provide for the permanent extension of income averaging for farmers.

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IN THE SENATE OF THE UNITED STATES

MARCH 30, 1998

Mr. BURNS introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To provide for the permanent extension of income averaging for farmers.

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. PERMANENT EXTENSION OF INCOME AVERAG-**  
4 **ING FOR FARMERS.**

5 Section 933(c) of the Taxpayer Relief Act of 1997  
6 is amended by striking “and before January 1, 2001”.

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