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106TH CONGRESS
1ST SESSION

H. R. 1351

To amend the Internal Revenue Code of 1986 to repeal the estate and gift tax.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 1999

Mr. SCARBOROUGH 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 estate and gift tax.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Death Tax Sunset Act''.

SEC. 2. REPEAL OF ESTATE AND GIFT TAXES.

(a) REPEAL OF ESTATE AND GIFT TAXES.—Subtitle B of the Internal Revenue Code of 1986 (relating to estate and gift taxes) is hereby repealed.

(b) EFFECTIVE DATE.—The repeal made by subsection (a) shall apply to the estates of decedents dying, and gifts and generation-skipping transfers made, after December 31, 2002.

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