

106<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3594

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## AN ACT

To repeal the modification of the installment method.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Installment Tax Cor-  
3 rection Act of 2000”.

4 **SEC. 2. REPEAL OF MODIFICATION OF INSTALLMENT**  
5 **METHOD.**

6       (a) **IN GENERAL.**—Subsection (a) of section 536 of  
7 the Ticket to Work and Work Incentives Improvement Act  
8 of 1999 (relating to modification of installment method  
9 and repeal of installment method for accrual method tax-  
10 payers) is repealed effective with respect to sales and other  
11 dispositions occurring on or after the date of the enact-  
12 ment of such Act.

13       (b) **APPLICABILITY.**—The Internal Revenue Code of  
14 1986 shall be applied and administered as if that sub-  
15 section (and the amendments made by that subsection)  
16 had not been enacted.

      Passed the House of Representatives December 15,  
2000.

Attest:

*Clerk.*

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