

107<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3575

To amend the Internal Revenue Code of 1986 to repeal the disallowance of the marital deduction where the spouse is not a United States citizen for purposes of estate and gift taxes.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 20, 2001

Ms. DUNN of Washington 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 disallowance of the marital deduction where the spouse is not a United States citizen for purposes of estate and gift taxes.

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. REPEAL OF DISALLOWANCE OF MARITAL DE-**  
2 **DUCTION WHERE SPOUSE NOT UNITED**  
3 **STATES CITIZEN FOR PURPOSES OF ESTATE**  
4 **AND GIFT TAXES.**

5 (a) **ESTATES.**—Section 2056 of the Internal Revenue  
6 Code of 1986 (relating to bequests, etc. to surviving  
7 spouse) is amended by striking subsection (d).

8 (b) **GIFTS.**—Section 2523 of such Code (relating to  
9 gift to spouse) is amended by striking subsection (i).

10 (c) **CONFORMING AMENDMENTS.**—

11 (1) Section 2056A(a) of such Code is amended  
12 by striking “and section 2056(d)”.

13 (2) Section 2056A(b) of such Code is amended  
14 by striking paragraph (7) and redesignating para-  
15 graphs (8) through (15) as paragraphs (7) through  
16 (14), respectively.

17 (d) **EFFECTIVE DATE.**—The amendments made by  
18 this section shall apply to the estates of decedents dying,  
19 and gifts made, on or after September 11, 2001.

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