

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

# H. R. 799

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

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 28, 2001

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.

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. SHORT TITLE.**

4       This Act may be cited as the “Death Tax Sunset  
5 Act”.

6       **SEC. 2. REPEAL OF ESTATE AND GIFT TAXES.**

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9       and gift taxes) is hereby repealed.

1           (b) EFFECTIVE DATE.—The repeal made by sub-  
2 section (a) shall apply to the estates of decedents dying,  
3 and gifts and generation-skipping transfers made, after  
4 December 31, 2004.

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