

108TH CONGRESS
1ST SESSION

H. R. 118

To overrule *United States v. Fior D'Italia, Inc.*

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2003

Mr. HEFLEY introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To overrule *United States v. Fior D'Italia, Inc.*

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That the Internal Revenue Code of 1986 shall be applied
4 without regard to *United States v. Fior D'Italia, Inc.*, de-
5 cided by the Supreme Court of the United States on June
6 17, 2002.

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