

108TH CONGRESS  
1ST SESSION

# H. R. 139

To make the repeal of the estate tax permanent.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2003

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

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## A BILL

To make the repeal of the estate tax permanent.

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 “Permanent Death Tax  
5 Repeal Act of 2003”.

6 **SEC. 2. ESTATE TAX REPEAL MADE PERMANENT.**

7 (a) IN GENERAL.—Section 901 of the Economic  
8 Growth and Tax Relief Reconciliation Act of 2001 is  
9 amended—

10 (1) in subsection (a) by striking “shall not  
11 apply—” and all that follows and inserting “(other  
12 than title V) shall not apply to taxable, plan, or limi-

1 tation years beginning after December 31, 2010.”,  
2 and

3 (2) in subsection (b) by striking “, estates,  
4 gifts, and transfers”.

5 (b) EFFECTIVE DATE.—The amendments made by  
6 subsection (a) shall take effect as if included in section  
7 901 of the Economic Growth and Tax Relief Reconcili-  
8 ation Act of 2001.

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