

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3244

Relating to the discount factors applicable to medical malpractice companies  
under section 846 of the Internal Revenue Code of 1986.

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IN THE HOUSE OF REPRESENTATIVES

OCTOBER 7, 1993

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

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## A BILL

Relating to the discount factors applicable to medical malpractice companies under section 846 of the Internal Revenue Code of 1986.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That until taxable years beginning on or after January  
4       1, 1994, medical malpractice insurance companies may  
5       elect to use the discount factors defined by the Secretary  
6       of the Treasury or his delegate pursuant to section  
7       846(d)(3)(E) of the Internal Revenue Code of 1986 that  
8       were in effect on December 31, 1991.