

Public Law 110–166  
110th Congress

An Act

To amend the Internal Revenue Code of 1986 to extend certain expiring provisions,  
and for other purposes.

Dec. 26, 2007  
[H.R. 3996]

*Be it enacted by the Senate and House of Representatives of  
the United States of America in Congress assembled,*

Tax Increase  
Prevention Act  
of 2007.  
26 USC 1 note.

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Tax Increase Prevention Act  
of 2007”.

**SEC. 2. EXTENSION OF INCREASED ALTERNATIVE MINIMUM TAX  
EXEMPTION AMOUNT.**

(a) **IN GENERAL.**—Paragraph (1) of section 55(d) of the Internal  
Revenue Code of 1986 (relating to exemption amount) is amended—

26 USC 55.

(1) by striking “(\$62,550 in the case of taxable years begin-  
ning in 2006)” in subparagraph (A) and inserting “(\$66,250  
in the case of taxable years beginning in 2007)”, and

(2) by striking “(\$42,500 in the case of taxable years begin-  
ning in 2006)” in subparagraph (B) and inserting “(\$44,350  
in the case of taxable years beginning in 2007)”.

(b) **EFFECTIVE DATE.**—The amendments made by this section  
shall apply to taxable years beginning after December 31, 2006.

26 USC 55 note.

**SEC. 3. EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF FOR NON-  
REFUNDABLE PERSONAL CREDITS.**

(a) **IN GENERAL.**—Paragraph (2) of section 26(a) of the Internal  
Revenue Code of 1986 (relating to special rule for taxable years  
2000 through 2006) is amended—

(1) by striking “or 2006” and inserting “2006, or 2007”,  
and

(2) by striking “2006” in the heading thereof and inserting  
“2007”.

(b) **EFFECTIVE DATE.**—The amendments made by this section  
shall apply to taxable years beginning after December 31, 2006.

26 USC 26 note.

Approved December 26, 2007.

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**LEGISLATIVE HISTORY—H.R. 3996:**

HOUSE REPORTS: No. 110–431 (Comm. on Ways and Means).

CONGRESSIONAL RECORD, Vol. 153 (2007):

Nov. 9, considered and passed House.

Dec. 6, considered and passed Senate, amended.

Dec. 19, House concurred in Senate amendment.