

105TH CONGRESS  
1ST SESSION

# H. R. 1247

To prohibit the Secretary of the Treasury from changing the treatment of partnership distributions to limited partners.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 1997

Mrs. MYRICK (for herself, Ms. DUNN, Mr. MCINTOSH, Mr. GINGRICH, Mr. HASTERT, Mr. STUMP, Mr. SAM JOHNSON of Texas, Mr. LIVINGSTON, Mr. BLILEY, Ms. MOLINARI, Mr. SOLOMON, Mr. ARMEY, Mr. PAXON, Mr. COX of California, Mr. LINDER, and Mr. DELAY) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To prohibit the Secretary of the Treasury from changing the treatment of partnership distributions to limited partners.

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 “Small Business Part-  
5       nership Protection Act”.

1 **SEC. 2. DEFINITION OF LIMITED PARTNER FOR SELF-EM-**  
2 **PLOYMENT TAX.**

3       The application of section 1402(a)(13) of the Inter-  
4 nal Revenue Code of 1986 shall be determined without re-  
5 gard to any regulation, ruling, or other guidance issued  
6 after January 9, 1997.

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