

105TH CONGRESS  
1ST SESSION

# H. R. 249

To repeal the Federal estate and gift taxes.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 1997

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

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## A BILL

To repeal the Federal estate and gift taxes.

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. REPEAL OF ESTATE AND GIFT TAXES.**

4       (a) IN GENERAL.—Subtitle B of the Internal Reve-  
5       nue Code of 1986 (relating to estate, gift, and generation-  
6       skipping taxes) is hereby repealed.

7       (b) EFFECTIVE DATE.—The repeal made by sub-  
8       section (a) shall apply to estates of decedents dying, and  
9       transfers made, after the date of the enactment of this  
10      Act.