

105TH CONGRESS
1ST SESSION

H. R. 3076

To amend the Internal Revenue Code of 1986 to repeal estate, gift, and generation-skipping transfer taxes.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 13, 1997

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

A BILL

To amend the Internal Revenue Code of 1986 to repeal estate, gift, and generation-skipping transfer 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, GIFT, AND GENERATION-**
4 **SKIPPING TRANSFER TAXES.**

5 (a) REPEAL OF ESTATE, GIFT, AND GENERATION-
6 SKIPPING TRANSFER TAXES.—Subtitle B of the Internal
7 Revenue Code of 1986 is hereby repealed.

8 (b) EFFECTIVE DATE.—The repeal made by sub-
9 section (a) shall apply to the estates of decedents dying,

- 1 and gifts and generation-skipping transfers made, after
- 2 December 31, 1997.

