

105TH CONGRESS
2D SESSION

H. R. 3533

To terminate the exception provided for certain real estate investment trusts from the rules relating to stapled entities.

IN THE HOUSE OF REPRESENTATIVES

MARCH 24, 1998

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

A BILL

To terminate the exception provided for certain real estate investment trusts from the rules relating to stapled entities.

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 “Real Estate Invest-
5 ment Trust Tax Equity Act”.

1 **SEC. 2. TERMINATION OF EXCEPTION FOR CERTAIN REITs**
2 **FROM THE RULES RELATING TO STAPLED**
3 **ENTITIES.**

4 (a) IN GENERAL.—Paragraph (3) of section 136(c)
5 of the Tax Reform Act of 1984 (relating to stapled stock;
6 stapled entities) is hereby repealed.

7 (b) EFFECTIVE DATE.—The amendment made by
8 subsection (a) shall take effect on the date of the enact-
9 ment of this Act.

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