

105TH CONGRESS  
1ST SESSION

# S. 1233

To terminate the taxes imposed by the Internal Revenue Code of 1986  
other than Social Security and railroad retirement-related taxes.

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 29, 1997

Mr. BROWNBACK introduced the following bill; which was read twice and  
referred to the Committee on Finance

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## A BILL

To terminate the taxes imposed by the Internal Revenue  
Code of 1986 other than Social Security and railroad  
retirement-related 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. TERMINATION OF INTERNAL REVENUE CODE**  
4 **OF 1986.**

5 (a) IN GENERAL.—Except as provided in subsection  
6 (b), no tax shall be imposed by the Internal Revenue Code  
7 of 1986—

8 (1) for any taxable year beginning after Decem-  
9 ber 31, 2000, and

1           (2) in the case of any tax not imposed on the  
2           basis of a taxable year, on any taxable event or for  
3           any period after December 31, 2000.

4           (b) EXCEPTIONS.—Subsection (a) shall not apply to  
5           taxes imposed by—

6           (1) chapter 2 (relating to tax on self-employ-  
7           ment income),

8           (2) chapter 21 (relating to Federal Insurance  
9           Contributions Act), and

10          (3) chapter 22 (relating to Railroad Retirement  
11          Tax Act).

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