

106TH CONGRESS  
2D SESSION

# H. R. 4294

To amend the Internal Revenue Code of 1986 to modify the alternative minimum tax for estates in bankruptcy.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2000

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

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## A BILL

To amend the Internal Revenue Code of 1986 to modify the alternative minimum tax for estates in bankruptcy.

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. MODIFICATION TO ALTERNATIVE MINIMUM**

4                       **TAX.**

5       (a) ESTATES IN BANKRUPTCY.—Subsection (d) of  
6       section 56 of the Internal Revenue Code of 1986 is amend-  
7       ed by adding at the end the following new paragraph:

8                       “(3) ESTATES IN BANKRUPTCY.—The 90-per-  
9       cent limitation under paragraph (1)(A) of this sec-  
10      tion shall not apply with respect to estates in pro-

1       ceedings under chapter 7 of title 11 of the United  
2       States Code.”

3   **SEC. 2. EFFECTIVE DATE.**

4       The amendments made by this Act shall apply to tax-  
5   able years ending after December 31, 1999.

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