

107TH CONGRESS  
1ST SESSION

# H. R. 1612

To amend the Internal Revenue Code of 1986 to remove the cover over  
of tax for Puerto Rico.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 26, 2001

Mr. HANSEN 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 remove  
the cover over of tax for Puerto Rico.

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. REMOVAL OF COVER OVER OF TAX FOR PUER-**  
4       **TO RICO.**

5       (a) IN GENERAL.—Section 7652(a) of the Internal  
6       Revenue Code of 1986 (relating to Puerto Rico) is amend-  
7       ed by striking paragraph (3).

8       (b) CONFORMING AMENDMENTS.—

9           (1) Section 7652(c) of the Internal Revenue  
10          Code of 1986 is amended—

4 (2) Section 7652(d) of such Code is amended—

5 (A) by striking “subsections (a)(3) and  
6 (b)(3)” in the matter preceding paragraph (1)  
7 and inserting “subsection (b)(3),”

10 (C) by striking “Puerto Rico or the Virgin  
11 Islands (as the case may be)” in paragraph  
12 (2)(A) and inserting “the Virgin Islands”,

13 (D) by striking “Puerto Rico or” in para-  
14 graph (2)(B),

15 (E) by striking paragraph (1), and

16 (F) by redesignating paragraphs (2) and  
17 (3) as paragraphs (1) and (2), respectively.

18 (3) Section 7652(e) of such Code is amended—

19 (A) by striking “TREASURIES OF PUERTO  
20 RICO AND VIRGIN ISLANDS.—All” in paragraph  
21 (1) and inserting “TREASURY OF VIRGIN IS-  
22 LANDS.—A portion of the”,

23 (B) by striking “treasuries of Puerto Rico  
24 and the Virgin Islands” in paragraph (1) and  
25 inserting “treasury of the Virgin Islands”, and

1 (C) by striking “division of such tax collec-  
2 tions between Puerto Rico and the Virgin Is-  
3 lands” in paragraph (2) and inserting “deter-  
4 mination of such tax collections for the Virgin  
5 Islands”.

10 (c) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply with respect to articles brought  
12 into the United States after the date of the enactment of  
13 this Act.

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