

107TH CONGRESS
2D SESSION

H. R. 4229

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2002

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. SHORT TITLE.**

4 This Act may be cited as the “Death Tax Elimination
5 Act”.

6 **SEC. 2. REPEAL OF ESTATE, GIFT, AND GENERATION-SKIP-**
7 **PING TRANSFER TAXES.**

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10 Revenue Code of 1986 is hereby repealed.

1 (b) EFFECTIVE DATE.—The repeal made by sub-
2 section (a) shall apply to the estates of decedents dying,
3 and gifts and generation-skipping transfers made, after
4 December 31, 2001.

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