

107TH CONGRESS  
1ST SESSION

# S. 100

To amend the Internal Revenue Code of 1986 to repeal the estate and gift taxes.

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IN THE SENATE OF THE UNITED STATES

JANUARY 22, 2001

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

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the estate and gift 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 Termi-  
5       nation Act of 2001”.

6       **SEC. 2. REPEAL OF ESTATE AND GIFT TAXES.**

7       Subtitle B of the Internal Revenue Code of 1986 (re-  
8       lating to estate, gift, and generation-skipping taxes) is re-

- 1 pealed effective with respect to estates of decedents dying,
- 2 and gifts made, after December 31, 2000.

