

108TH CONGRESS  
1ST SESSION

# H. R. 139

To make the repeal of the estate tax permanent.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2003

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

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# A BILL

To make the repeal of the estate tax permanent.

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 “Permanent Death Tax  
5       Repeal Act of 2003”.

**6 SEC. 2. ESTATE TAX REPEAL MADE PERMANENT.**

7       (a) IN GENERAL.—Section 901 of the Economic  
8       Growth and Tax Relief Reconciliation Act of 2001 is  
9       amended—

10           (1) in subsection (a) by striking “shall not  
11       apply—” and all that follows and inserting “(other  
12       than title V) shall not apply to taxable, plan, or limi-

1 tation years beginning after December 31, 2010.”,

2 and

3 (2) in subsection (b) by striking “, estates,

4 gifts, and transfers”.

5 (b) EFFECTIVE DATE.—The amendments made by

6 subsection (a) shall take effect as if included in section

7 901 of the Economic Growth and Tax Relief Reconcili-

8 ation Act of 2001.

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