

108TH CONGRESS  
1ST SESSION

# H. R. 158

To make the repeal of the estate tax permanent.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2003

Mr. PITTS 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. ESTATE TAX REPEAL MADE PERMANENT.**

4       (a) IN GENERAL.—Section 901 of the Economic  
5       Growth and Tax Relief Reconciliation Act of 2001 is  
6       amended—

7               (1) in subsection (a) by striking “shall not  
8       apply—” and all that follows and inserting “(other  
9       than title V) shall not apply to taxable, plan, or limi-  
10      tation years beginning after December 31, 2010.”,  
11      and

1           (2) in subsection (b) by striking “, estates,  
2       gifts, and transfers”.

3       (b) EFFECTIVE DATE.—The amendments made by  
4       subsection (a) shall take effect as if included in section  
5       901 of the Economic Growth and Tax Relief Reconcili-  
6       ation Act of 2001.

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