

108TH CONGRESS
1ST SESSION

H. R. 2332

To amend the Jobs and Growth Tax Relief Reconciliation Act of 2003 to make permanent the treatment of dividend income as capital gains.

IN THE HOUSE OF REPRESENTATIVES

JUNE 4, 2003

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

A BILL

To amend the Jobs and Growth Tax Relief Reconciliation Act of 2003 to make permanent the treatment of dividend income as capital gains.

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. REPEAL OF SUNSET RELATING TO TREATMENT**
4 **OF DIVIDEND INCOME AS CAPITAL GAINS.**

5 Section 303 of the Jobs and Growth Tax Relief Rec-
6 onciliation Act of 2003 is amended—

7 (1) by striking “this title” and inserting “sec-
8 tion 301”, and

- 1 (2) in the heading, by striking “**TITLE**” and in-
- 2 serting “**SECTION 301**”.

