

109TH CONGRESS  
1ST SESSION

# S. 1524

To repeal the sunset on the reduction of capital gains rates for individuals and on the taxation of dividends of individuals at capital gain rates.

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## IN THE SENATE OF THE UNITED STATES

JULY 28, 2005

Mr. CRAPO (for himself, Mr. FRIST, Mr. LOTT, Mr. BUNNING, Mr. SMITH, Mr. MARTINEZ, Mr. ENZI, Mr. VITTER, Mr. ENSIGN, Mr. BURR, Mr. TALENT, Mr. DEMINT, and Mr. SANTORUM) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To repeal the sunset on the reduction of capital gains rates for individuals and on the taxation of dividends of individuals at capital gain rates.

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. REDUCTIONS IN INDIVIDUAL CAPITAL GAINS**  
4 **AND DIVIDENDS TAX RATE MADE PERMA-**  
5 **NENT.**

6 Section 303 of the Jobs and Growth Tax Relief Rec-  
7 onciliation Act of 2003 (relating to sunset of title) is re-  
8 pealed.