

110TH CONGRESS  
1ST SESSION

# H. R. 1586

To repeal the Federal estate and gift taxes.

---

IN THE HOUSE OF REPRESENTATIVES

MARCH 20, 2007

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

---

## A BILL

To repeal the Federal 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 Repeal Act  
5       of 2007”.

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

7       (a) IN GENERAL.—Subtitle B of the Internal Rev-  
8       enue Code of 1986 (relating to estate, gift, and genera-  
9       tion-skipping taxes) is hereby repealed.

10       (b) EFFECTIVE DATE.—The repeal made by sub-  
11       section (a) shall apply to estates of decedents dying, gifts

1 made, and generation-skipping transfers made after the  
2 date of the enactment of this Act.

