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113TH CONGRESS
1ST SESSION

H. R. 782

To amend the Internal Revenue Code of 1986 to repeal the estate tax and retain stepped-up basis at death.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 15, 2013

Mr. LATTA (for himself, Mr. GRIMM, Mr. BRIDENSTINE, and Mr. DUNCAN of Tennessee) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to repeal the estate tax and retain stepped-up basis at death.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Permanently Repeal the Estate Tax Act of 2013".

SEC. 2. REPEAL OF ESTATE TAX AND RETENTION OF BASIS STEP-UP.

Effective for estates of decedents dying after December 31, 2012, chapter 11 of the Internal Revenue Code of 1986 is repealed.

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