

114TH CONGRESS
1ST SESSION

H. R. 173

To repeal the Federal estate and gift taxes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2015

Mr. THORNBERRY (for himself, Mr. McCLINTOCK, Mr. SESSIONS, Mr. LAMALFA, Mr. COOK, Mr. CRAMER, Mr. HUIZENGA of Michigan, Mr. FRANKS of Arizona, Mr. OLSON, Ms. GRANGER, Mr. LANCE, Mr. CONAWAY, Mr. GOSAR, Mr. TURNER, Mr. WOMACK, Mr. YOHO, Mr. MASSIE, Mr. WILSON of South Carolina, Mr. JONES, Mr. CULBERSON, Mr. GOODLATTE, Mr. BILIRAKIS, and Mr. MILLER of Florida) 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
5 Act”.

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9 tion-skipping taxes) is hereby repealed.

1 (b) EFFECTIVE DATE.—The repeal made by sub-
2 section (a) shall apply to estates of decedents dying, gifts
3 made, and generation-skipping transfers made after the
4 date of the enactment of this Act.

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