107th CONGRESS
2d Session

H. R. 2143

AN ACT

To make the repeal of the estate tax permanent.

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107TH CONGRESS
2D SESSION

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AN ACT

To make the repeal of the estate tax permanent.

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 ''Permanent Death Tax Repeal Act of 2002''.

SEC. 2. ESTATE TAX REPEAL MADE PERMANENT.

(a) IN GENERAL.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended—

(1) in subsection (a) by striking ''shall not apply—'' and all that follows and inserting ''(other than title V) shall not apply to taxable, plan, or limitation years beginning after December 31, 2010.'', and

(2) in subsection (b) by striking '', estates, gifts, and transfers''.

(b) EFFECTIVE DATE.—The amendments made by subsection (a) shall take effect as if included in section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001.

Passed the House of Representatives June 6, 2002.

Attest:

Clerk.