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111TH CONGRESS
1ST SESSION

S. 798

To amend the Internal Revenue Code of 1986 to permanently extend existing elective tax treatment for Alaska Native Settlement Trusts.

IN THE SENATE OF THE UNITED STATES

APRIL 2, 2009

Ms. MURKOWSKI (for herself and Mr. BEGICH) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1986 to permanently extend existing elective tax treatment for Alaska Native Settlement Trusts.

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

SECTION 1. PERMANENT EXTENSION OF ELECTIVE TAX TREATMENT FOR ALASKA NATIVE SETTLEMENT TRUSTS.

(a) IN GENERAL.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 (relating to sunset provisions) shall not apply to the provisions of, and amendments made by, section 671 of such Act (re-

lating to tax treatment and information requirements of Alaska Native Settlement Trusts).

(b) EFFECTIVE DATE.—The amendments made by this section shall be effective upon the date of enactment of this Act.

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