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112TH CONGRESS
2D SESSION

S. 3440

To extend estate and gift tax rules for 1 year.

IN THE SENATE OF THE UNITED STATES

JULY 25, 2012

Mrs. MCCASKILL (for herself, Mr. PRYOR, and Mr. TESTER) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To extend estate and gift tax rules for 1 year.

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

SECTION 1. 1-YEAR EXTENSION OF 2012 ESTATE AND GIFT TAX RULES.

(a) IN GENERAL.—Paragraph (2) of section 901(a) of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by striking ''December 31, 2012'' and inserting ''December 31, 2013''.

(b) CONFORMING AMENDMENT.—Section 304 of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 is amended by inserting ''in the same manner and to the same extent such section

1 applies to the amendments made by title V of such Act''
2 after ''title''.

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