

112TH CONGRESS
1ST SESSION

H. R. 143

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

JANUARY 5, 2011

Mr. LATTA (for himself, Mr. BURTON of Indiana, Mrs. MILLER of Michigan, Mr. JONES, Mrs. MCMORRIS RODGERS, Mr. BROUN of Georgia, Mr. BURGESS, Mr. BARTLETT, Mr. MCKINLEY, Mr. HUNTER, Mr. BISHOP of Utah, and Mr. LAMBORN) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

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

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 “Permanently Repeal
5 the Estate Tax Act of 2011”.

1 **SEC. 2. REPEAL OF ESTATE TAX AND RETENTION OF BASIS**

2 **STEP-UP.**

3 Effective for estates of decedents dying after Decem-
4 ber 31, 2010, chapter 11 of subtitle B of the Internal Rev-
5 enue Code of 1986 is repealed.

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