

112TH CONGRESS  
1ST SESSION

# H. R. 1757

To make permanent the estate tax provisions enacted as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.

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IN THE HOUSE OF REPRESENTATIVES

MAY 5, 2011

Ms. BERKLEY introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To make permanent the estate tax provisions enacted as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.

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. ESTATE TAX PROVISIONS OF TAX RELIEF, UN-**  
4 **EMPLOYMENT INSURANCE REAUTHORIZA-**  
5 **TION, AND JOB CREATION ACT OF 2010 MADE**  
6 **PERMANENT.**

7 (a) IN GENERAL.—Title III of the Tax Relief, Unem-  
8 ployment Insurance Reauthorization, and Job Creation

1 Act of 2010 is amended by striking section 304 (relating  
2 to application of EGTRRA sunset to this title).

3 (b) CONFORMING AMENDMENT.—Section 901 of the  
4 Economic Growth and Tax Relief Reconciliation Act of  
5 2001 is amended—

6 (1) in subsection (a) by striking “apply—” and  
7 all that follows and inserting “to taxable, plan, or  
8 limitation years beginning after December 31,  
9 2012”, and

10 (2) in subsection (b) by striking “years, estates,  
11 gifts, and transfers” and inserting “years”.

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