

112TH CONGRESS  
1ST SESSION

# H. R. 2320

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

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IN THE HOUSE OF REPRESENTATIVES

JUNE 23, 2011

Mr. YOUNG of Alaska introduced the following bill; which was referred to the Committee on Ways and Means

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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.

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. PERMANENT EXTENSION OF ELECTIVE TAX**  
4 **TREATMENT FOR ALASKA NATIVE SETTLE-**  
5 **MENT TRUSTS.**

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

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

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

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