

114TH CONGRESS  
2D SESSION

# H. R. 6042

To nullify certain proposed regulations relating to restrictions on liquidation of an interest with respect to estate, gift, and generation-skipping transfer taxes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2016

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

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## A BILL

To nullify certain proposed regulations relating to restrictions on liquidation of an interest with respect to estate, gift, and generation-skipping transfer taxes.

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. NULLIFICATION OF CERTAIN PROPOSED REGU-**  
4 **LATIONS RELATING TO RESTRICTIONS ON**  
5 **LIQUIDATION OF AN INTEREST WITH RE-**  
6 **SPECT TO ESTATE, GIFT, AND GENERATION-**  
7 **SKIPPING TRANSFER TAXES.**

8 Regulations proposed for purposes of section 2704 of  
9 the Internal Revenue Code of 1986 relating to restrictions

1 on liquidation of an interest with respect to estate, gift,  
2 and generation-skipping transfer taxes, published on Au-  
3 gust 4, 2016 (81 Fed. Reg. 51413), and any substantially  
4 similar regulations hereafter promulgated, shall have no  
5 force or effect.

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