

103D CONGRESS  
1ST SESSION

# H. R. 3024

To eliminate the retroactive tax increases contained in the Revenue Reconciliation Act of 1993.

---

## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 8, 1993

Mr. RAMSTAD (for himself, Mr. MICHEL, Mr. GINGRICH, Mr. ARMEY, Mr. HYDE, Mr. MCCOLLUM, Mr. DELAY, Mr. HUNTER, Mr. PAXON, Mr. CRAPO, Mr. COBLE, Mr. SHAYS, Mr. EMERSON, Mr. KIM, Mr. PORTMAN, Mr. GILCREST, Mr. CANADY, Mr. BARTON, Mr. HERGER, Mr. SPENCE, Mr. EWING, Mr. POMBO, Mr. DOOLITTLE, Mr. ROHRABACHER, Mr. SMITH of Michigan, Mr. ZIMMER, Mr. GOSS, Mrs. FOWLER, Mr. BAKER of California, Mr. SMITH of Texas, Mr. WOLF, Mr. McMILLAN, Mr. NUSSLE, Mr. SAXTON, Mr. MANZULLO, Mr. KNOLLENBERG, Mr. ROYCE, Mr. TAYLOR of North Carolina, Mr. GALLO, Mr. DREIER, Mr. COX, Mr. CAMP, Mr. MYERS of Indiana, Mr. QUINN, Mr. SUNDQUIST, Mr. STUMP, Mr. INHOFE, Mr. BUYER, Mr. LINDER, Mr. UPTON, Mr. MOORHEAD, Mr. GOODLATTE, Mr. KING, Mr. WALKER, Mr. SAM JOHNSON of Texas, Mr. FIELDS of Texas, Mr. ROTH, Mr. HOEKSTRA, Mr. BLUTE, Mr. CUNNINGHAM, Mr. BURTON of Indiana, Mr. GEKAS, Mr. BARRETT of Nebraska, Mr. BUNNING, Mr. ROGERS, Mr. CRANE, Mr. HANSEN, Mr. THOMAS of Wyoming, Mr. CONDIT, Mr. KLUG, Mr. ROBERTS, Mr. TORKILDSEN, Mr. SENSENBRENNER, Mr. DICKEY, Mr. WELDON, Mr. MICA, Mr. SCHAEFER, Mr. PORTER, Mr. STEARNS, Mr. TALENT, Mr. WALSH, Mr. SKEEN, Mr. BOEHNER, Mr. GILMAN, Mr. GRAMS, Mr. MACHTLEY, Mr. HANCOCK, Mr. SOLOMON, Ms. DUNN, Mr. OXLEY, Mr. HASTERT, Mr. MCKEON, Mr. HORN, Mr. FRANKS of Connecticut, Ms. SNOWE, Mr. ZELIFF, Mr. DORNAN, and Mr. HOBSON) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To eliminate the retroactive tax increases contained in the Revenue Reconciliation Act of 1993.

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. ELIMINATION OF RETROACTIVE TAX IN-**  
4 **CREASES.**

5 Notwithstanding any provision of the Revenue Rec-  
6 onciliation Act of 1993—

7 (1)(A) the amendments made by sections  
8 13201, 13202, 13203, and 13221 of such Act (relat-  
9 ing to individual and corporate income tax rate in-  
10 creases) shall take effect on the date of the enact-  
11 ment of such Act, and

12 (B) the provisions of section 15 of the Internal  
13 Revenue Code of 1986 shall apply to the rate  
14 changes provided by such amendments and such  
15 date of enactment shall be treated as the effective  
16 date of such changes for purposes of such section  
17 15, and

18 (2) the amendments made by section 13208 of  
19 such Act (relating to estate and gift tax rates) shall  
20 only apply to the estates of decedents dying, and  
21 gifts made, after such date of enactment.

○