

104TH CONGRESS
1ST SESSION

H. R. 329

To amend the Internal Revenue Code of 1986 to provide that the income tax imposed on estates and trusts shall be determined using the rate table applicable to married individuals filing separate returns.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. MCCRERY 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 provide that the income tax imposed on estates and trusts shall be determined using the rate table applicable to married individuals filing separate returns.

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. INCOME TAX RATE TABLE FOR ESTATES AND**
4 **TRUSTS.**

5 (a) IN GENERAL.—Subsection (e) of section 1 of the
6 Internal Revenue Code of 1986 (relating to tax imposed)
7 is amended by striking “the following table:” and all that
8 follows and inserting “the table which is applicable under

1 subsection (d) (relating to married individuals filing sepa-
2 rate returns) for the taxable year.”

3 (b) TECHNICAL AMENDMENTS.—

4 (1) Paragraph (1) of section 1(f) of such Code
5 is amended by striking “(d), and (e)” and inserting
6 “and (d)”.

7 (2) Paragraph (2) of section 1(f) of such Code
8 by striking “(d), or (e)” and inserting “or (d)”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 1994.

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