

107TH CONGRESS
2^D SESSION

H. R. 2143

AN ACT

To make the repeal of the estate tax permanent.

107TH CONGRESS
2^D SESSION

H. R. 2143

AN ACT

To make the repeal of the estate tax permanent.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Permanent Death Tax
3 Repeal Act of 2002”.

4 **SEC. 2. ESTATE TAX REPEAL MADE PERMANENT.**

5 (a) IN GENERAL.—Section 901 of the Economic
6 Growth and Tax Relief Reconciliation Act of 2001 is
7 amended—

8 (1) in subsection (a) by striking “shall not
9 apply—” and all that follows and inserting “(other
10 than title V) shall not apply to taxable, plan, or limi-
11 tation years beginning after December 31, 2010.”,
12 and

13 (2) in subsection (b) by striking “, estates,
14 gifts, and transfers”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 subsection (a) shall take effect as if included in section
17 901 of the Economic Growth and Tax Relief Reconcili-
18 ation Act of 2001.

Passed the House of Representatives June 6, 2002.

Attest:

Clerk.