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(Original Signature of Member)

112TH CONGRESS
1ST SESSION

H. R.

To amend the Internal Revenue Code of 1986 to repeal the estate tax
and retain stepped-up basis at death.

IN THE HOUSE OF REPRESENTATIVES

Mr. LATTA introduced the following bill; which was referred to the Committee
on _____

A BILL

To amend the Internal Revenue Code of 1986 to repeal
the estate tax and retain stepped-up basis at death.

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. SHORT TITLE.**

4 This Act may be cited as the “Permanently Repeal
5 the Estate Tax Act of 2011”.

1 **SEC. 2. REPEAL OF ESTATE TAX AND RETENTION OF BASIS**

2 **STEP-UP.**

3 Effective for estates of decedents dying after Decem-
4 ber 31, 2010, chapter 11 of subtitle B of the Internal Rev-
5 enue Code of 1986 is repealed.