

115TH CONGRESS
1ST SESSION

H. R. 451

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

JANUARY 11, 2017

Mr. LATTA (for himself, Mr. DUNCAN of Tennessee, Mr. FARENTHOLD, Mr. GOSAR, Mr. JODY B. HICE of Georgia, Mr. JONES, Mr. LONG, Mr. MESSER, and Mr. POE of Texas) 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 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 2017”.

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, 2016, chapter 11 of the Internal Revenue Code
5 of 1986 is repealed.

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