

112TH CONGRESS
1ST SESSION

H. R. 1757

To make permanent the estate tax provisions enacted as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.

IN THE HOUSE OF REPRESENTATIVES

MAY 5, 2011

Ms. BERKLEY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To make permanent the estate tax provisions enacted as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.

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. ESTATE TAX PROVISIONS OF TAX RELIEF, UN-**
4 **EMPLOYMENT INSURANCE REAUTHORIZA-**
5 **TION, AND JOB CREATION ACT OF 2010 MADE**
6 **PERMANENT.**

7 (a) IN GENERAL.—Title III of the Tax Relief, Unem-
8 ployment Insurance Reauthorization, and Job Creation

1 Act of 2010 is amended by striking section 304 (relating
2 to application of EGTRRA sunset to this title).

3 (b) CONFORMING AMENDMENT.—Section 901 of the
4 Economic Growth and Tax Relief Reconciliation Act of
5 2001 is amended—

6 (1) in subsection (a) by striking “apply—” and
7 all that follows and inserting “to taxable, plan, or
8 limitation years beginning after December 31,
9 2012”, and

10 (2) in subsection (b) by striking “years, estates,
11 gifts, and transfers” and inserting “years”.

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