

118TH CONGRESS  
1ST SESSION

# S. 1178

To amend the Internal Revenue Code of 1986 to reinstate estate and generation-skipping taxes, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

APRIL 18, 2023

Mr. SANDERS (for himself and Ms. WARREN) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to reinstate estate and generation-skipping taxes, and for other purposes.

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 “For the 99.5 Percent  
5 Act”.

6 **SEC. 2. MODIFICATIONS TO ESTATE, GIFT, AND GENERA-**  
7 **TION-SKIPPING TRANSFER TAXES.**

8 (a) **MODIFICATION OF RATES.**—Section 2001(c) of  
9 the Internal Revenue Code of 1986 is amended by striking  
10 the last 2 rows and inserting the following:

“Over \$750,000 but not over \$3,500,000 .....	\$248,300 plus 39 percent of the excess of such amount over \$750,000.
Over \$3,500,000 but not over \$10,000,000 .....	\$1,320,800 plus 45 percent of the excess of such amount over \$3,500,000.
Over \$10,000,000 but not over \$50,000,000 .....	\$4,245,800 plus 50 percent of the excess of such amount over \$10,000,000.
Over \$50,000,000 but not over \$1,000,000,000 ..	\$24,245,800 plus 55 percent of the excess of such amount over \$50,000,000.
Over \$1,000,000,000 .....	\$546,745,800 plus 65 percent of the excess of such amount over \$1,000,000,000.”.

1 (b) EXCLUSION AMOUNT.—

2 (1) ESTATE TAX.—Paragraph (3) of section  
3 2010(c) of the Internal Revenue Code of 1986 is  
4 amended to read as follows:

5 “(3) BASIC EXCLUSION AMOUNT.—For pur-  
6 poses of this subsection, the basic exclusion amount  
7 is \$3,500,000.”.

8 (2) MODIFICATION TO GIFT TAX EXCLUSION  
9 AMOUNT.—Paragraph (1) of section 2505(a) of the  
10 Internal Revenue Code of 1986 is amended to read  
11 as follows:

12 “(1) the applicable credit amount in effect  
13 under section 2010(c) for such calendar year (deter-  
14 mined as if the basic exclusion amount in section  
15 2010(c)(2)(A) were \$1,000,000), reduced by”.

1 (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to estates of decedents dying, and  
3 generation-skipping transfers and gifts made, after De-  
4 cember 31, 2023.

5 **SEC. 3. MODIFICATION OF RULES FOR VALUE OF CERTAIN**  
6 **FARM, ETC., REAL PROPERTY.**

7 (a) IN GENERAL.—Paragraph (2) of section  
8 2032A(a) of the Internal Revenue Code of 1986 is amend-  
9 ed by striking “\$750,000” and inserting “\$3,000,000”.

10 (b) INFLATION ADJUSTMENT.—Paragraph (3) of sec-  
11 tion 2032A(a) of such Code is amended—

12 (1) by striking “1998” and inserting “2024”,

13 (2) by striking “\$750,000” each place it ap-  
14 pears and inserting “\$3,000,000”, and

15 (3) by striking “calendar year 1997” and in-  
16 serting “calendar year 2023” in subparagraph (B).

17 (c) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to estates of decedents dying, and  
19 gifts made, after December 31, 2023.

20 **SEC. 4. MODIFICATION OF ESTATE TAX RULES WITH RE-**  
21 **SPECT TO LAND SUBJECT TO CONSERVATION**  
22 **EASEMENTS.**

23 (a) MODIFICATION OF EXCLUSION LIMITATION.—  
24 Subparagraph (B) of section 2031(c)(1) of the Internal

1 Revenue Code of 1986 is amended by striking “\$500,000”  
 2 and inserting “\$2,000,000”.

3 (b) MODIFICATION OF APPLICABLE PERCENTAGE.—  
 4 Paragraph (2) of section 2031(c) of the Internal Revenue  
 5 Code of 1986 is amended by striking “40 percent” and  
 6 inserting “60 percent”.

7 (c) EFFECTIVE DATE.—The amendments made by  
 8 this section shall apply to estates of decedents dying, and  
 9 gifts made, after December 31, 2023.

10 **SEC. 5. CLARIFICATION REGARDING DISALLOWANCE OF**  
 11 **STEP-UP IN BASIS FOR PROPERTY HELD IN**  
 12 **CERTAIN GRANTOR TRUSTS.**

13 (a) IN GENERAL.—Section 1014 of the Internal Rev-  
 14 enue Code of 1986 is amended—

15 (1) by redesignating subsection (f) as sub-  
 16 section (g), and

17 (2) by inserting after subsection (e) the fol-  
 18 lowing:

19 “(f) PROPERTY HELD IN CERTAIN GRANTOR  
 20 TRUSTS.—This section shall not apply to property—

21 “(1) held in a trust of which the transferor is  
 22 considered the owner under subpart E of part I of  
 23 subchapter J, and



1 **“SEC. 2705. LIMITATION ON DISCOUNTS; VALUATION RULES**  
2 **FOR CERTAIN TRANSFERS OF NONBUSINESS**  
3 **ASSETS.**

4 “(a) **LIMITATION ON DISCOUNT BY REASON OF FAM-**  
5 **ILY CONTROL.—**

6 “(1) **IN GENERAL.—**For purposes of this sub-  
7 title, in the case of the transfer of any interest in  
8 an entity other than an interest which is actively  
9 traded (within the meaning of section 1092), if the  
10 transferor, the transferee, and members of the fam-  
11 ily of the transferor and transferee have control of  
12 such entity immediately before such transfer, no dis-  
13 count shall be allowed—

14 “(A) by reason of the fact that the trans-  
15 feror or transferee does not have control of  
16 such entity,

17 “(B) by reason of the lack of marketability  
18 of the interest, or

19 “(C) for any other reason.

20 “(2) **DEFINITIONS.—**In this subsection, the  
21 terms ‘control’ and ‘member of the family’ have the  
22 same meanings given such terms in section 2704(c).

23 “(3) **ATTRIBUTION.—**For purposes of this sec-  
24 tion, the rule of section 2701(e)(3) shall apply for  
25 purposes of determining the interests held by any in-  
26 dividual.

1       “(b) VALUATION RULES FOR CERTAIN TRANSFERS  
2 OF NONBUSINESS ASSETS.—

3               “(1) IN GENERAL.—For purposes of this sub-  
4 title, in the case of the transfer of any interest in  
5 an entity other than an interest which is actively  
6 traded (within the meaning of section 1092)—

7               “(A) the value of any nonbusiness assets  
8 held by the entity with respect to such interest  
9 shall be determined as if the transferor had  
10 transferred such assets directly to the trans-  
11 feree (and no valuation discount shall be al-  
12 lowed with respect to such nonbusiness assets),  
13 and

14               “(B) such nonbusiness assets shall not be  
15 taken into account in determining the value of  
16 the interest in the entity.

17               “(2) NONBUSINESS ASSETS.—For purposes of  
18 this subsection—

19               “(A) IN GENERAL.—The term ‘nonbusi-  
20 ness asset’ means any asset other than an asset  
21 which is used in the active conduct of a trade  
22 or business.

23               “(B) PASSIVE ASSETS TREATED AS NON-  
24 BUSINESS ASSETS.—

1           “(i) IN GENERAL.—For purposes of  
2 subparagraph (A), a passive asset shall be  
3 treated as a nonbusiness asset unless—

4           “(I) the asset is property de-  
5 scribed in paragraph (1) or (4) of sec-  
6 tion 1221(a) or is a hedge with re-  
7 spect to such property, or

8           “(II) the asset is real property  
9 used in the active conduct of 1 or  
10 more real property trades or busi-  
11 nesses (within the meaning of section  
12 469(c)(7)(C)) in which the transferor  
13 materially participates and with re-  
14 spect to which the transferor meets  
15 the requirements of section  
16 469(c)(7)(B)(ii).

17           “(ii) MATERIAL PARTICIPATION.—For  
18 purposes of clause (i)(II), material partici-  
19 pation shall be determined under the rules  
20 of section 469(h), except that section  
21 469(h)(3) shall be applied without regard  
22 to the limitation to farming activity.

23           “(C) WORKING CAPITAL TREATED AS  
24 USED IN TRADE OR BUSINESS.—Any asset (in-  
25 cluding a passive asset) which is held as a part



1 of the reasonably required working capital  
2 needs of a trade or business shall be treated as  
3 used in the active conduct of a trade or busi-  
4 ness.

5 “(3) PASSIVE ASSET.—For purposes of this  
6 subsection, the term ‘passive asset’ means any—

7 “(A) cash or cash equivalents,

8 “(B) stock in a corporation or any other  
9 equity, profits, or capital interest in any entity,

10 “(C) evidence of indebtedness, option, for-  
11 ward or futures contract, notional principal con-  
12 tract, or derivative,

13 “(D) asset described in clause (iii), (iv), or  
14 (v) of section 351(e)(1)(B),

15 “(E) annuity,

16 “(F) real property used in 1 or more real  
17 property trades or businesses (as defined in sec-  
18 tion 469(e)(7)(C)),

19 “(G) asset (other than a patent, trade-  
20 mark, or copyright) which produces royalty in-  
21 come,

22 “(H) commodity,

23 “(I) collectible (within the meaning of sec-  
24 tion 408(m)), or

1           “(J) any other asset specified in regula-  
2 tions prescribed by the Secretary.

3           “(4) LOOK-THRU RULE.—

4           “(A) IN GENERAL.—If a nonbusiness asset  
5 of an entity described in paragraph (1) consists  
6 of a 10-percent interest in any other entity, this  
7 subsection shall be applied by disregarding the  
8 10-percent interest and by treating the entity  
9 as holding directly its ratable share of the as-  
10 sets of the other entity.

11           “(B) 10-PERCENT INTEREST.—The term  
12 ‘10-percent interest’ means—

13           “(i) in the case of an interest in a cor-  
14 poration, direct ownership of at least 10  
15 percent (by vote or value) of the stock in  
16 such corporation,

17           “(ii) in the case of an interest in a  
18 partnership, direct ownership of at least 10  
19 percent of the capital or profits interest in  
20 the partnership, and

21           “(iii) in any other case, direct owner-  
22 ship of at least 10 percent of the beneficial  
23 interests in the entity.”.

24           (b) CONFORMING AMENDMENTS.—

1           (1) Section 2031(b) of the Internal Revenue  
2 Code of 1986 is amended by inserting “(after appli-  
3 cation of section 2705(b))” after “shall be deter-  
4 mined”.

5           (2) The table of sections of chapter 14 of sub-  
6 title B of such Code is amended by adding at the  
7 end the following:

“Sec. 2705. Limitation on discounts; valuation rules for certain transfers of  
nonbusiness assets.”.

8           (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to transfers after the date of the  
10 enactment of this Act.

11 **SEC. 7. REQUIRED MINIMUM 10-YEAR TERM, ETC., FOR**  
12 **GRANTOR RETAINED ANNUITY TRUSTS.**

13           (a) IN GENERAL.—Subsection (b) of section 2702 of  
14 the Internal Revenue Code of 1986 is amended—

15           (1) by redesignating paragraphs (1), (2), and  
16 (3) as subparagraphs (A), (B), and (C), respectively,  
17 and by moving such subparagraphs (as so redesign-  
18 nated) 2 ems to the right;

19           (2) by striking “For purposes of” and inserting  
20 the following:

21           “(1) IN GENERAL.—For purposes of”;

22           (3) by striking “paragraph (1) or (2)” in para-  
23 graph (1)(C) (as so redesignated) and inserting  
24 “subparagraph (A) or (B)”; and

1           (4) by adding at the end the following new  
2 paragraph:

3           “(2) ADDITIONAL REQUIREMENTS WITH RE-  
4 SPECT TO GRANTOR RETAINED ANNUITIES.—For  
5 purposes of subsection (a), in the case of an interest  
6 described in paragraph (1)(A) (determined without  
7 regard to this paragraph) which is retained by the  
8 transferor, such interest shall be treated as de-  
9 scribed in such paragraph only if—

10           “(A) the right to receive the fixed amounts  
11 referred to in such paragraph is for a term of  
12 not less than 10 years and not more than the  
13 life expectancy of the annuitant plus 10 years,

14           “(B) such fixed amounts, when determined  
15 on an annual basis, do not decrease during the  
16 term described in subparagraph (A), and

17           “(C) the remainder interest has a value, as  
18 determined as of the time of the transfer, which  
19 is—

20           “(i) not less than an amount equal to  
21 the greater of—

22           “(I) 25 percent of the fair mar-  
23 ket value of the property in the trust,  
24 or

25           “(II) \$500,000, and

1                   “(ii) not greater than the fair market  
2                   value of the property in the trust.”.

3           (b) **EFFECTIVE DATE.**—The amendments made by  
4 this section shall apply to transfers made after the date  
5 of the enactment of this Act.

6 **SEC. 8. CERTAIN TRANSFER TAX RULES APPLICABLE TO**  
7 **GRANTOR TRUSTS.**

8           (a) **IN GENERAL.**—Subtitle B of the Internal Rev-  
9 enue Code of 1986 is amended by adding at the end the  
10 following new chapter:

11           **“CHAPTER 16—SPECIAL RULES FOR**  
12 **GRANTOR TRUSTS**

“Sec. 2901. Application of transfer taxes.

13 **“SEC. 2901. APPLICATION OF TRANSFER TAXES.**

14           “(a) **IN GENERAL.**—In the case of any portion of a  
15 trust to which this section applies—

16                   “(1) the value of the gross estate of the de-  
17 ceased deemed owner of such portion shall include  
18 all assets attributable to that portion at the time of  
19 the death of such owner,

20                   “(2) any distribution from such portion to one  
21 or more beneficiaries during the life of the deemed  
22 owner of such portion shall be treated as a transfer  
23 by gift for purposes of chapter 12, and

1           “(3) if at any time during the life of the  
2           deemed owner of such portion, such owner ceases to  
3           be treated as the owner of such portion under sub-  
4           part E of part 1 of subchapter J of chapter 1, all  
5           assets attributable to such portion at such time shall  
6           be treated for purposes of chapter 12 as a transfer  
7           by gift made by the deemed owner.

8           “(b) PORTION OF TRUST TO WHICH SECTION AP-  
9           PLIES.—This section shall apply to—

10           “(1) the portion of a trust with respect to  
11           which the grantor is the deemed owner, and

12           “(2) the portion of the trust to which a person  
13           who is not the grantor is a deemed owner by reason  
14           of the rules of subpart E of part 1 of subchapter J  
15           of chapter 1, and such deemed owner engages in a  
16           sale, exchange, or comparable transaction with the  
17           trust that is disregarded for purposes of subtitle A.

18           For purposes of paragraph (2), the portion of the trust  
19           described with respect to a transaction is the portion of  
20           the trust attributable to the property received by the trust  
21           in such transaction, including all retained income there-  
22           from, appreciation thereon, and reinvestments thereof, net  
23           of the amount of consideration received by the deemed  
24           owner in such transaction.

1       “(c) EXCEPTIONS.—This section shall not apply to  
2 any trust that is includible in the gross estate of the  
3 deemed owner (without regard to subsection (a)(1)).

4       “(d) DEEMED OWNER DEFINED.—For purposes of  
5 this section, the term ‘deemed owner’ means any person  
6 who is treated as the owner of a portion of a trust under  
7 subpart E of part 1 of subchapter J of chapter 1.

8       “(e) REDUCTION FOR TAXABLE GIFTS TO TRUST  
9 MADE BY OWNER.—The amount to which subsection (a)  
10 applies shall be reduced by the value of any transfer by  
11 gift by the deemed owner to the trust previously taken  
12 into account by the deemed owner under chapter 12.

13       “(f) LIABILITY FOR PAYMENT OF TAX.—Any tax im-  
14 posed pursuant to subsection (a) shall be a liability of the  
15 trust.”.

16       (b) CLERICAL AMENDMENT.—The table of chapters  
17 for subtitle B of such Code is amended by adding at the  
18 end the following new item:

“CHAPTER 16. SPECIAL RULES FOR GRANTOR TRUSTS”.

19       (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply—

21           (1) to trusts created on or after the date of the  
22 enactment of this Act,

23           (2) to any portion of a trust established before  
24 the date of the enactment of this Act which is attrib-

1       utable to a contribution made on or after such date,  
2       and

3               (3) to any portion of a trust established before  
4       the date of the enactment of this Act to which sec-  
5       tion 2901(a) of the Internal Revenue Code of 1986  
6       (as added by subsection (a)) applies by reason of a  
7       transaction described in section 2901(b)(2) of such  
8       Code on or after such date.

9       **SEC. 9. ELIMINATION OF GENERATION-SKIPPING TRANS-**  
10                   **FER TAX EXEMPTION FOR TRANSFERS TO**  
11                   **CERTAIN PERSONS.**

12       (a) IN GENERAL.—Section 2642 of the Internal Rev-  
13       enue Code of 1986 is amended by adding at the end the  
14       following new subsection:

15               “(h) ELIMINATION OF GST EXEMPTION FOR TRANS-  
16       FERS TO CERTAIN PERSONS.—

17                   “(1) IN GENERAL.—

18                               “(A) TRANSFER TO NON-EXEMPT PER-  
19       SON.—In the case of any direct skip or taxable  
20       distribution made to any person who is not an  
21       exempt person, the inclusion ratio shall be 1.

22                               “(B) TAXABLE TERMINATION.—In the  
23       case of any taxable termination which occurs at  
24       any time immediately after no exempt person is



1 a beneficiary of the trust, the inclusion ratio  
2 shall be 1.

3 “(C) EXEMPT PERSON.—

4 “(i) IN GENERAL.—For purposes of  
5 this subsection, the term ‘exempt person’  
6 means—

7 “(I) a natural person—

8 “(aa) who is assigned to a  
9 generation which is 2 or fewer  
10 generations below the generation  
11 assignment of the transferor, or

12 “(bb) whose date of birth  
13 precedes the date on which the  
14 trust was created, or

15 “(II) a trust in which all inter-  
16 ests are held by persons described in  
17 subclause (I).

18 “(ii) EXCEPTION.—For purposes of  
19 clause (i)(II), any interest which is used  
20 primarily to postpone or avoid the applica-  
21 tion of this subsection shall be disregarded.

22 “(2) DATE OF CREATION.—

23 “(A) IN GENERAL.—For purposes of deter-  
24 mining the date on which a trust was created  
25 under paragraph (1)(C)(i)(I)(bb), if the trust

1 was created before January 1, 2024, such trust  
2 shall be deemed to have been created on Janu-  
3 ary 1, 2024.

4 “(B) DATE OF CREATION OF POUR-OVER  
5 TRUSTS.—

6 “(i) IN GENERAL.—In the case of any  
7 generation-skipping transfer of property  
8 which involves the transfer of property  
9 from one trust to another trust, the date  
10 of the creation of the transferee trust shall  
11 be treated as being the earlier of—

12 “(I) the date of the creation of  
13 such transferee trust, or

14 “(II) the date of the creation of  
15 the transferor trust.

16 “(ii) MULTIPLE TRANSFERS.—In the  
17 case of multiple transfers to which clause  
18 (i) applies—

19 “(I) the date of the creation of  
20 the transferor trust shall be deter-  
21 mined under such clause, and

22 “(II) subsequent to the deter-  
23 mination described in subclause (I),  
24 the date of the creation of the trans-

1                   feree trust shall be determined under  
2                   such clause.

3                   “(3) GENERATION ASSIGNMENT.—For purposes  
4                   of this subsection, the provisions of section 2653(a)  
5                   shall not apply.

6                   “(4) REGULATIONS.—The Secretary may pre-  
7                   scribe such regulations or other guidance as may be  
8                   necessary or appropriate to carry out this sub-  
9                   section.”.

10                  (b) REPEAL.—Section 1433(b)(2) of the Tax Reform  
11 Act of 1986 (Public Law 99–514) is repealed.

12                  (c) EFFECTIVE DATES.—

13                   (1) IN GENERAL.—The amendment made by  
14                   subsection (a) shall take effect on the date of the en-  
15                   actment of this Act.

16                   (2) REPEAL.—The amendment made by sub-  
17                   section (b) shall apply to generation-skipping trans-  
18                   fers (within the meaning of section 2611 of the In-  
19                   ternal Revenue Code of 1986) made after the date  
20                   of enactment of this Act.

21 **SEC. 10. SIMPLIFYING GIFT TAX EXCLUSION FOR ANNUAL**  
22 **GIFTS.**

23                  (a) IN GENERAL.—Paragraph (1) of section 2503(b)  
24 of the Internal Revenue Code of 1986 is amended to read  
25 as follows:

1 “(1) IN GENERAL.—

2 “(A) LIMIT PER DONEE.—In the case of  
3 gifts made to any person by the donor during  
4 the calendar year, the first \$10,000 of such  
5 gifts to such person shall not, for purposes of  
6 subsection (a), be included in the total amount  
7 of gifts made during such year.

8 “(B) CUMULATIVE LIMIT PER DONOR.—

9 “(i) IN GENERAL.—The aggregate  
10 amount excluded under subparagraph (A)  
11 with respect to all transfers described in  
12 clause (ii) made by the donor during the  
13 calendar year shall not exceed twice the  
14 dollar amount in effect under such sub-  
15 paragraph for such calendar year.

16 “(ii) TRANSFERS SUBJECT TO LIMITA-  
17 TION.—The transfers described in this  
18 clause are—

19 “(I) a transfer in trust,

20 “(II) a transfer of an interest in  
21 a passthrough entity,

22 “(III) a transfer of an interest  
23 subject to a prohibition on sale, and

24 “(IV) any other transfer of prop-  
25 erty that, without regard to with-

1 drawal, put, or other such rights in  
2 the donee, cannot immediately be liq-  
3 uidated by the donee.”.

4 (b) CONFORMING AMENDMENT.—Section 2503 of the  
5 Internal Revenue Code of 1986 is amended by striking  
6 subsection (c).

7 (c) REGULATIONS.—The Secretary of the Treasury,  
8 or the Secretary of the Treasury’s delegate, may prescribe  
9 such regulations or other guidance as may be necessary  
10 or appropriate to carry out the amendments made by this  
11 section.

12 (d) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to any calendar year beginning  
14 after the date of the enactment of this Act.

15 **SEC. 11. GROSS UP FOR TAXABLE GIFTS.**

16 (a) IN GENERAL.—Section 2503 of the Internal Rev-  
17 enue Code of 1986, as amended by section 10, is amend-  
18 ed—

19 (1) in subsection (a), by striking “The term”  
20 and inserting “Subject to subsection (c), the term”,  
21 and

22 (2) by inserting after subsection (b) the fol-  
23 lowing:

24 “(c) GROSS UP.—An amount equal to the taxes paid  
25 by an individual under section 2501 for any calendar year

1 on the transfer of property by gift during such calendar  
2 year shall be treated for purposes of this subtitle as a tax-  
3 able gift made during such calendar year.”.

4 (b) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to calendar years beginning after  
6 the date of enactment of this Act.

7 **SEC. 12. DEFINITION OF EXECUTOR.**

8 (a) ESTABLISHMENT OF GENERAL DEFINITION OF  
9 EXECUTOR FOR INTERNAL REVENUE CODE OF 1986.—

10 (1) Subchapter C of chapter 11 of subtitle B of  
11 the Internal Revenue Code of 1986 is amended by  
12 striking section 2203.

13 (2) Section 7701(a) of such Code is amended  
14 by adding at the end the following:

15 “(51) EXECUTOR.—

16 “(A) IN GENERAL.—The term ‘executor’  
17 means—

18 “(i) the executor or administrator of  
19 the decedent, or

20 “(ii) if there is no executor or admin-  
21 istrator appointed, qualified, and acting  
22 within the United States, any person in ac-  
23 tual or constructive possession of any prop-  
24 erty of the decedent.

1           “(B) AUTHORITY.—For purposes of this  
2 title, an executor shall be authorized to act on  
3 behalf of the decedent, including with respect to  
4 any liability or obligation incurred under this  
5 title which preceded the death of the decedent.

6           “(C) REGULATIONS.—The Secretary shall  
7 issue such regulations or other guidance as may  
8 be necessary or appropriate to determine the  
9 executor of a decedent in the case where 2 or  
10 more persons satisfy the applicable require-  
11 ments under subparagraph (A) with respect to  
12 the decedent.”.

13 (b) CONFORMING AMENDMENTS.—

14           (1) Section 2652 of the Internal Revenue Code  
15 of 1986 is amended by striking subsection (d).

16           (2) Section 6036 of such Code is amended by  
17 striking “(as defined in section 2203)”.

18           (3) The table of sections for subchapter C of  
19 chapter 11 of subtitle B of such Code is amended  
20 by striking the item relating to section 2203.

21 (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall take effect on the date of enactment of  
23 this Act.

○