

112TH CONGRESS  
1ST SESSION

# S. 1647

To repeal the sunset on the reduction of capital gains rates for individuals and on the taxation of dividends of individuals at capital gain rates.

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IN THE SENATE OF THE UNITED STATES

OCTOBER 4, 2011

Mr. CRAPO introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To repeal the sunset on the reduction of capital gains rates for individuals and on the taxation of dividends of individuals at capital gain rates.

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. REDUCTIONS IN INDIVIDUAL CAPITAL GAINS**  
4 **AND DIVIDENDS TAX RATE MADE PERMA-**  
5 **NENT.**

6 Section 303 of the Jobs and Growth Tax Relief Rec-  
7 onciliation Act of 2003 (relating to sunset of title) is re-  
8 pealed.