

114TH CONGRESS  
1ST SESSION

# H. R. 186

To repeal the Federal estate and gift taxes.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2015

Mr. HUDSON introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To repeal the Federal estate and gift taxes.

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 “Farmers Against Crip-  
5 pling Taxes Act”.

6 **SEC. 2. REPEAL OF ESTATE AND GIFT TAXES.**

7 (a) IN GENERAL.—Subtitle B of the Internal Rev-  
8 enue Code of 1986 (relating to estate, gift, and genera-  
9 tion-skipping taxes) is hereby repealed.

10 (b) EFFECTIVE DATE.—The repeal made by sub-  
11 section (a) shall apply to estates of decedents dying, gifts

1 made, and generation-skipping transfers made after the  
2 date of the enactment of this Act.

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