

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 240

To amend the Internal Revenue Code of 1986 to repeal the alternative minimum tax on individuals.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2009

Mr. GARRETT of New Jersey introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the alternative minimum tax on individuals.

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 “Individual AMT Repeal  
5 Act of 2009”.

6 **SEC. 2. REPEAL OF INDIVIDUAL ALTERNATIVE MINIMUM**

7 **TAX.**

8 (a) IN GENERAL.—Section 55(a) of the Internal Rev-  
9 enue Code of 1986 (relating to alternative minimum tax

1 imposed) is amended by adding at the end the following  
2 new flush sentence:

3 “Except in the case of a corporation, no tax shall be im-  
4 posed by this section for any taxable year beginning after  
5 December 31, 2008, and the tentative minimum tax of any  
6 taxpayer other than a corporation for any such taxable  
7 year shall be zero for purposes of this title.”.

8 (b) EFFECTIVE DATE.—The amendment made by  
9 this section shall apply to taxable years beginning after  
10 December 31, 2008.

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