

113TH CONGRESS  
2D SESSION

# H. R. 5871

To tax capital gains at the same rate as ordinary income.

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IN THE HOUSE OF REPRESENTATIVES

DECEMBER 11, 2014

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

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## A BILL

To tax capital gains at the same rate as ordinary income.

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 “Dollar is a Dollar Act”.

5 **SEC. 2. REPEAL OF CAPITAL GAINS TAX CAP.**

6 Subsection (h), entitled “Maximum capital gains  
7 rate”, of section 1 of the Internal Revenue Code of 1986  
8 is hereby repealed.

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