

117TH CONGRESS  
1ST SESSION

# H. R. 822

To amend the Internal Revenue Code of 1986 to repeal the estate tax and retain stepped-up basis at death.

---

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2021

Mr. LATTA (for himself, Mr. LONG, and Mr. GIBBS) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to repeal the estate tax and retain stepped-up basis at death.

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 “Permanently Repeal  
5 the Estate Tax Act of 2021”.

1 **SEC. 2. REPEAL OF ESTATE TAX AND RETENTION OF BASIS**

2 **STEP-UP.**

3 Effective for estates of decedents dying after Decem-  
4 ber 31, 2020, chapter 11 of the Internal Revenue Code  
5 of 1986 is repealed.

○