

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.

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## 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

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## 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5 of 1986 is repealed.

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