

**Permanent Estate Tax Relief for Families, Farmers, and Small  
Businesses Act of 2009 (Introduced in House)**

HR 4154 IH

111th CONGRESS  
1st Session  
**H. R. 4154**

To amend the Internal Revenue Code of 1986 to repeal the new carryover basis rules in order to prevent tax increases and the imposition of compliance burdens on many more estates than would benefit from repeal, to retain the estate tax with a \$3,500,000 exemption, and for other purposes.

**IN THE HOUSE OF REPRESENTATIVES**

**November 19, 2009**

Mr. POMEROY 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 new carryover basis rules in order to prevent tax increases and the imposition of compliance burdens on many more estates than would benefit from repeal, to retain the estate tax with a \$3,500,000 exemption, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the 'Permanent Estate Tax Relief for Families, Farmers, and Small Businesses Act of 2009'.

**SEC. 2. RETENTION OF ESTATE TAX; REPEAL OF CARRYOVER BASIS.**

(a) In General- Subtitles A and E of title V of the Economic Growth and Tax Relief Reconciliation Act of 2001, and the amendments made by such subtitles, are hereby repealed; and the Internal Revenue Code of 1986 shall be applied as if such subtitles, and amendments, had never been enacted.

(b) Sunset Not To Apply- Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall not apply to title V of such Act.

