

112TH CONGRESS
1ST SESSION

H. R. 547

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

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2011

Mr. GARRETT (for himself, Mr. KINGSTON, Mr. BARTLETT, Mrs. BLACKBURN, Mr. CHAFFETZ, Mr. BISHOP of Utah, Mr. BURTON of Indiana, Mr. DESJARLAIS, Mr. FLEMING, Mr. FRANKS of Arizona, Mr. GINGREY of Georgia, Mrs. HARTZLER, Mr. HERGER, Mr. ISSA, Mr. LAMBORN, Mr. MARCHANT, Mr. MCCLINTOCK, Mr. PAUL, Mr. ROE of Tennessee, Mr. PENCE, Mr. BROUN of Georgia, Mr. LATOURETTE, Mr. CONAWAY, Mr. WITTMAN, and Mr. SENSENBRENNER) 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 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 2011”.

1 **SEC. 2. REPEAL OF INDIVIDUAL ALTERNATIVE MINIMUM**
2 **TAX.**

3 (a) **IN GENERAL.**—Section 55(a) of the Internal Rev-
4 enue Code of 1986 (relating to alternative minimum tax
5 imposed) is amended by adding at the end the following
6 new flush sentence:

7 “Except in the case of a corporation, no tax shall be im-
8 posed by this section for any taxable year beginning after
9 December 31, 2010, and the tentative minimum tax of any
10 taxpayer other than a corporation for any such taxable
11 year shall be zero for purposes of this title.”.

12 (b) **EFFECTIVE DATE.**—The amendment made by
13 this section shall apply to taxable years beginning after
14 December 31, 2010.

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