



Crs Report for Congress: A History of Federal Estate, Gift, and Generation-Skipping Taxes: April 9, 2003 - 95-444

By John R Luckey

Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.Since 1976, the federal transfer tax system has included an estate tax, gift tax, and generation-skipping tax. The estate and gift transfer taxes have been part of the federal revenue system, off and on, since the earliest days of the United States. With the enactment of the Economic Growth and Tax Relief Reconciliation Act of 2001 (P.L. 107-16), we are entering the first off period since 1916. This Act phases out the estate and generation-skipping taxes over a ten year period, leaving the gift tax as the only federal transfer tax. It must be kept in mind that the repeal of the estate and generation-skipping taxes is not permanent. The primary focus of proposed legislation in this area in the 108th Congress is on either making the repeal permanent or reinstating these taxes at lower rates in a manner more considerate of family owned business. In this report, the history of the federal transfer taxes, has been divided into four parts: (1) the federal death and gift taxes utilized in the period 1789 to 1915; (2) the development...



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