

**AMENDMENT TO H.R. \_\_\_\_\_, AS  
REPORTED  
OFFERED BY MS. JACKSON LEE OF TEXAS**

Add at the end of the bill the following new section:

1 **SEC. 4. REVERSION TO 2001 ESTATE AND GIFT TAX.**

2 (a) AMERICAN TAXPAYER RELIEF ACT OF 2012.—  
3 Section 101 of the American Taxpayer Relief Act of 2012  
4 is amended—

5 (1) in subsection (a), by striking paragraph (2),  
6 and

7 (2) in subsection (b), by striking “, and estates  
8 of decedents dying, gifts made, or generation skip-  
9 ping transfers after December 31, 2012”.

10 (b) TAX RELIEF, UNEMPLOYMENT INSURANCE RE-  
11 AUTHORIZATION, AND JOB CREATION ACT OF 2010.—  
12 Section 304 of the Tax Relief, Unemployment Insurance  
13 Reauthorization, and Job Creation Act of 2010 is amend-  
14 ed to read as follows:

15 **“SEC. 304. SUNSET OF THIS TITLE.**

16 “All provisions of, and amendments made by, this Act  
17 (other than section 301) shall not apply to estates of dece-

1 dents dying, gifts made, or generation skipping transfers,  
2 after December 31, 2012.”.

