

## HR 5638

Permanent Estate Tax Relief Act of 2006

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 19, 2006

**Current Status:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 496.

**Latest Action:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 496.  
(Jun 26, 2006)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/5638>

### Sponsor

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**Name:** Rep. Thomas, William M. [R-CA-22]

**Party:** Republican • **State:** CA • **Chamber:** House

**Cosponsors** (51 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Cramer, Robert E. (Bud), Jr. [D-AL-5]	D · AL		Jun 19, 2006
Rep. Hulshof, Kenny C. [R-MO-9]	R · MO		Jun 19, 2006
Rep. Davis, Geoff [R-KY-4]	R · KY		Jun 21, 2006
Rep. Foley, Mark [R-FL-16]	R · FL		Jun 21, 2006
Rep. Gohmert, Louie [R-TX-1]	R · TX		Jun 21, 2006
Rep. Hart, Melissa A. [R-PA-4]	R · PA		Jun 21, 2006
Rep. Hayworth, J. D. [R-AZ-5]	R · AZ		Jun 21, 2006
Rep. Herger, Wally [R-CA-2]	R · CA		Jun 21, 2006
Rep. Lewis, Ron [R-KY-2]	R · KY		Jun 21, 2006
Rep. Linder, John [R-GA-7]	R · GA		Jun 21, 2006
Rep. McCrery, Jim [R-LA-4]	R · LA		Jun 21, 2006
Rep. Nunes, Devin [R-CA-21]	R · CA		Jun 21, 2006
Rep. Peterson, John E. [R-PA-5]	R · PA		Jun 21, 2006
Rep. Porter, Jon C. [R-NV-3]	R · NV		Jun 21, 2006
Rep. Ramstad, Jim [R-MN-3]	R · MN		Jun 21, 2006
Rep. Schmidt, Jean [R-OH-2]	R · OH		Jun 21, 2006
Rep. Sensenbrenner, F. James, Jr. [R-WI-5]	R · WI		Jun 21, 2006
Rep. Shaw, E. Clay, Jr. [R-FL-22]	R · FL		Jun 21, 2006
Rep. Sherwood, Don [R-PA-10]	R · PA		Jun 21, 2006
Rep. Wilson, Heather [R-NM-1]	R · NM		Jun 21, 2006
Rep. Aderholt, Robert B. [R-AL-4]	R · AL		Jun 22, 2006
Rep. Akin, W. Todd [R-MO-2]	R · MO		Jun 22, 2006
Rep. Biggert, Judy [R-IL-13]	R · IL		Jun 22, 2006
Rep. Bonilla, Henry [R-TX-23]	R · TX		Jun 22, 2006
Rep. Brown-Waite, Ginny [R-FL-5]	R · FL		Jun 22, 2006
Rep. Calvert, Ken [R-CA-44]	R · CA		Jun 22, 2006
Rep. Camp, Dave [R-MI-4]	R · MI		Jun 22, 2006
Rep. Campbell, John [R-CA-48]	R · CA		Jun 22, 2006
Rep. Cannon, Chris [R-UT-3]	R · UT		Jun 22, 2006
Rep. Drake, Thelma D. [R-VA-2]	R · VA		Jun 22, 2006
Rep. Dreier, David [R-CA-26]	R · CA		Jun 22, 2006
Rep. Duncan, John J., Jr. [R-TN-2]	R · TN		Jun 22, 2006
Rep. Gibbons, Jim [R-NV-2]	R · NV		Jun 22, 2006
Rep. Inglis, Bob [R-SC-4]	R · SC		Jun 22, 2006
Rep. Johnson, Timothy V. [R-IL-15]	R · IL		Jun 22, 2006
Rep. Jones, Walter B., Jr. [R-NC-3]	R · NC		Jun 22, 2006
Rep. Kennedy, Mark R. [R-MN-6]	R · MN		Jun 22, 2006
Rep. Kline, John [R-MN-2]	R · MN		Jun 22, 2006
Rep. Kuhl, John R. "Randy", Jr. [R-NY-29]	R · NY		Jun 22, 2006
Rep. Latham, Tom [R-IA-4]	R · IA		Jun 22, 2006
Rep. Manzullo, Donald A. [R-IL-16]	R · IL		Jun 22, 2006

Cosponsor	Party / State	Role	Date Joined
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Jun 22, 2006
Rep. Mica, John L. [R-FL-7]	R · FL		Jun 22, 2006
Rep. Paul, Ron [R-TX-14]	R · TX		Jun 22, 2006
Rep. Poe, Ted [R-TX-2]	R · TX		Jun 22, 2006
Rep. Putnam, Adam H. [R-FL-12]	R · FL		Jun 22, 2006
Rep. Rogers, Mike D. [R-AL-3]	R · AL		Jun 22, 2006
Rep. Sessions, Pete [R-TX-32]	R · TX		Jun 22, 2006
Rep. Smith, Lamar [R-TX-21]	R · TX		Jun 22, 2006
Rep. Sullivan, John [R-OK-1]	R · OK		Jun 22, 2006
Rep. Wolf, Frank R. [R-VA-10]	R · VA		Jun 22, 2006

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 19, 2006

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
109 S 3626	Related bill	<b>Jun 29, 2006:</b> Read twice and referred to the Committee on Finance.
109 HRES 885	Procedurally related	<b>Jun 22, 2006:</b> Motion to reconsider laid on the table Agreed to without objection.
109 HR 5421	Related bill	<b>May 18, 2006:</b> Referred to the House Committee on Ways and Means.
109 S 1791	Related bill	<b>Sep 29, 2005:</b> Read twice and referred to the Committee on Finance.
109 HR 3883	Related bill	<b>Sep 22, 2005:</b> Referred to the House Committee on Ways and Means.

**(This measure has not been amended since it was introduced. The summary has been expanded because action occurred on the measure.)**

Permanent Estate Tax Relief Act of 2006 - Amends the Internal Revenue Code to restore the unified estate and gift tax exclusion and increase the exclusion amount to \$5 million beginning in 2010. Adjusts such exclusion amount for inflation after 2010.

Lowers the estate tax rate to equal the current long-term capital gains tax rate (i.e., 15% through 2010) for taxable estates up to \$25 million and to twice such tax rate for estates of \$25 million or more, beginning in 2010.

Repeals after 2009 the estate tax deduction for estate, inheritance, legacy, or succession taxes paid to states.

Provides that the general termination date of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) (i.e., December 31, 2010) shall not apply to estate, gift, and generation-skipping transfer tax provisions of EGTRRA which are not amended by this Act.

Repeals provisions of EGTRRA relating to carryover basis of estate property to allow heirs to use a date-of-death fair market value for such property after 2009.

Allows a surviving spouse to claim any unused portion of a deceased spouse's estate or gift tax exclusion amount.

Allows a taxpayer election to deduct 60% of the lesser of qualified timber gain or net capital gain for a taxable year. Allows such deduction to taxpayers who do not itemize deductions. Terminates such deduction after 2008.

## Actions Timeline

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- **Jun 26, 2006:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 496.
- **Jun 23, 2006:** Received in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.
- **Jun 22, 2006:** Rule H. Res. 885 passed House.
- **Jun 22, 2006:** Mr. Thomas moved to consider.
- **Jun 22, 2006:** Ms. Pelosi rose on the question of consideration and pursuant to clause 3, rule 16, demanded a vote on the question of consideration.
- **Jun 22, 2006:** On motion to consider Agreed to by recorded vote: 238 - 188 (Roll no. 312).
- **Jun 22, 2006:** Considered under the provisions of rule H. Res. 885. (consideration: CR H4445-4467)
- **Jun 22, 2006:** Rule provides for consideration of H.R. 5638 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. A specified amendment is in order.
- **Jun 22, 2006:** DEBATE - The House proceeded with one hour of debate on H.R. 5638.
- **Jun 22, 2006:** DEBATE - The House continued with debate on H.R. 5638.
- **Jun 22, 2006:** The previous question was ordered pursuant to the rule.
- **Jun 22, 2006:** Mr. Rangel moved to recommit with instructions to Ways and Means. (consideration: CR H4461-4464; text: CR H4461-4462)
- **Jun 22, 2006:** Floor summary: DEBATE - The House proceeded with ten minutes of debate on the motion to recommit with instructions, pending reservation of a point of order.
- **Jun 22, 2006:** Point of order sustained against the motion to recommit with instructions.
- **Jun 22, 2006:** Mr. Thomas raised a point of order against the motion to recommit with instructions. Mr. Thomas stated that the provisions of the motion to recommit were not germane to the bill. Sustained by the Chair.
- **Jun 22, 2006:** Mr. Rangel appealed the ruling of the chair.
- **Jun 22, 2006:** Mr. Thomas moved to table the motion to appeal the ruling of the chair
- **Jun 22, 2006:** On motion to table the motion to appeal the ruling of the chair Agreed to by the Yeas and Nays: 229 - 195 (Roll no. 313).
- **Jun 22, 2006:** Mr. Pomeroy moved to recommit with instructions to Ways and Means. (consideration: CR H4464-4466; text: CR H4464-4465)
- **Jun 22, 2006:** DEBATE - The House proceeded with 10 minutes of debate on the Pomeroy motion to recommit with instructions. The instructions contained in the motion seek to require the bill to be reported back to the House with an amendment inserting a complete new text entitled "Certain and Immediate Estate Tax Relief Act of 2006".
- **Jun 22, 2006:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR H4465)
- **Jun 22, 2006:** On motion to recommit with instructions Failed by recorded vote: 182 - 236 (Roll no. 314). (consideration: CR H4464-4466)
- **Jun 22, 2006:** Passed/agreed to in House: On passage Passed by recorded vote: 269 - 156 (Roll no. 315).(text: CR H4445-4448)
- **Jun 22, 2006:** Motion to reconsider laid on the table Agreed to without objection.
- **Jun 22, 2006:** On passage Passed by recorded vote: 269 - 156 (Roll no. 315). (text: CR H4445-4448)
- **Jun 21, 2006:** Rules Committee Resolution H. Res. 885 Reported to House. Rule provides for consideration of H.R. 5638 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. A specified amendment is in order.
- **Jun 19, 2006:** Introduced in House
- **Jun 19, 2006:** Introduced in House
- **Jun 19, 2006:** Referred to the House Committee on Ways and Means.