

## S 3284

A bill to amend the Internal Revenue Code of 1986 to permanently extend the estate tax as in effect in 2009, and for other purposes.

**Congress:** 110 (2007–2009, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jul 17, 2008

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jul 17, 2008)

**Official Text:** <https://www.congress.gov/bill/110th-congress/senate-bill/3284>

### Sponsor

**Name:** Sen. Carper, Thomas R. [D-DE]

**Party:** Democratic • **State:** DE • **Chamber:** Senate

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Leahy, Patrick J. [D-VT]	D · VT		Jul 17, 2008
Sen. Voinovich, George V. [R-OH]	R · OH		Jul 17, 2008

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 17, 2008

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
110 S 3049	Related bill	<b>May 22, 2008:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Jul 17, 2008)

Amends the Internal Revenue Code to: (1) restore the unified credit against the estate and gift tax after 2009; (2) establish the amount of such credit at \$3.5 million adjusted for inflation in calendar years after 2010; and (3) reduce the maximum estate and gift tax rate to 45%.

Expresses the sense of the Senate that any reduction in federal revenues resulting from this Act should be fully offset.

### Actions Timeline

- Jul 17, 2008:** Introduced in Senate
- Jul 17, 2008:** Read twice and referred to the Committee on Finance.