

## HR 1105

Death Tax Repeal Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 26, 2015

**Current Status:** Received in the Senate.

**Latest Action:** Received in the Senate. (Apr 20, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/1105>

### Sponsor

---

**Name:** Rep. Brady, Kevin [R-TX-8]

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

**Cosponsors** (135 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bishop, Sanford D., Jr. [D-GA-2]	D · GA		Feb 26, 2015
Rep. Noem, Kristi L. [R-SD-At Large]	R · SD		Feb 26, 2015
Rep. Nunes, Devin [R-CA-22]	R · CA		Feb 26, 2015
Rep. Black, Diane [R-TN-6]	R · TN		Mar 3, 2015
Rep. Blum, Rod [R-IA-1]	R · IA		Mar 3, 2015
Rep. Buck, Ken [R-CO-4]	R · CO		Mar 3, 2015
Rep. Comstock, Barbara [R-VA-10]	R · VA		Mar 3, 2015
Rep. Cook, Paul [R-CA-8]	R · CA		Mar 3, 2015
Rep. Cramer, Kevin [R-ND-At Large]	R · ND		Mar 3, 2015
Rep. Denham, Jeff [R-CA-10]	R · CA		Mar 3, 2015
Rep. Duffy, Sean P. [R-WI-7]	R · WI		Mar 3, 2015
Rep. Harper, Gregg [R-MS-3]	R · MS		Mar 3, 2015
Rep. Hultgren, Randy [R-IL-14]	R · IL		Mar 3, 2015
Rep. Jones, Walter B., Jr. [R-NC-3]	R · NC		Mar 3, 2015
Rep. LaMalfa, Doug [R-CA-1]	R · CA		Mar 3, 2015
Rep. Marchant, Kenny [R-TX-24]	R · TX		Mar 3, 2015
Rep. Massie, Thomas [R-KY-4]	R · KY		Mar 3, 2015
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Mar 3, 2015
Rep. Meehan, Patrick [R-PA-7]	R · PA		Mar 3, 2015
Rep. Mullin, Markwayne [R-OK-2]	R · OK		Mar 3, 2015
Rep. Paulsen, Erik [R-MN-3]	R · MN		Mar 3, 2015
Rep. Schock, Aaron [R-IL-18]	R · IL		Mar 3, 2015
Rep. Stewart, Chris [R-UT-2]	R · UT		Mar 3, 2015
Rep. Westmoreland, Lynn A. [R-GA-3]	R · GA		Mar 3, 2015
Rep. Young, Don [R-AK-At Large]	R · AK		Mar 3, 2015
Rep. Young, Todd [R-IN-9]	R · IN		Mar 3, 2015
Rep. Zinke, Ryan K. [R-MT-At Large]	R · MT		Mar 3, 2015
Rep. Gosar, Paul A. [R-AZ-4]	R · AZ		Mar 4, 2015
Rep. Holding, George [R-NC-13]	R · NC		Mar 4, 2015
Rep. Johnson, Sam [R-TX-3]	R · TX		Mar 4, 2015
Rep. Messer, Luke [R-IN-6]	R · IN		Mar 4, 2015
Rep. Tipton, Scott R. [R-CO-3]	R · CO		Mar 4, 2015
Rep. Blackburn, Marsha [R-TN-7]	R · TN		Mar 13, 2015
Rep. Collins, Chris [R-NY-27]	R · NY		Mar 13, 2015
Rep. Conaway, K. Michael [R-TX-11]	R · TX		Mar 13, 2015
Rep. Jenkins, Lynn [R-KS-2]	R · KS		Mar 13, 2015
Rep. Lummis, Cynthia M. [R-WY-At Large]	R · WY		Mar 13, 2015
Rep. Ribble, Reid J. [R-WI-8]	R · WI		Mar 13, 2015
Rep. Smith, Jason [R-MO-8]	R · MO		Mar 13, 2015
Rep. Walberg, Tim [R-MI-7]	R · MI		Mar 13, 2015
Rep. Williams, Roger [R-TX-25]	R · TX		Mar 13, 2015

Cosponsor	Party / State	Role	Date Joined
Rep. Aderholt, Robert B. [R-AL-4]	R · AL		Mar 17, 2015
Rep. Bost, Mike [R-IL-12]	R · IL		Mar 17, 2015
Rep. Byrne, Bradley [R-AL-1]	R · AL		Mar 17, 2015
Rep. Collins, Doug [R-GA-9]	R · GA		Mar 17, 2015
Rep. Crawford, Eric A. "Rick" [R-AR-1]	R · AR		Mar 17, 2015
Rep. Davis, Rodney [R-IL-13]	R · IL		Mar 17, 2015
Rep. DeSantis, Ron [R-FL-6]	R · FL		Mar 17, 2015
Rep. Duncan, John J., Jr. [R-TN-2]	R · TN		Mar 17, 2015
Rep. Farenthold, Blake [R-TX-27]	R · TX		Mar 17, 2015
Rep. Graves, Sam [R-MO-6]	R · MO		Mar 17, 2015
Rep. Grothman, Glenn [R-WI-6]	R · WI		Mar 17, 2015
Rep. King, Steve [R-IA-4]	R · IA		Mar 17, 2015
Rep. Kinzinger, Adam [R-IL-16]	R · IL		Mar 17, 2015
Rep. Latta, Robert E. [R-OH-5]	R · OH		Mar 17, 2015
Rep. Olson, Pete [R-TX-22]	R · TX		Mar 17, 2015
Rep. Reed, Tom [R-NY-23]	R · NY		Mar 17, 2015
Rep. Reichert, David G. [R-WA-8]	R · WA		Mar 17, 2015
Rep. Roe, David P. [R-TN-1]	R · TN		Mar 17, 2015
Rep. Rogers, Mike D. [R-AL-3]	R · AL		Mar 17, 2015
Rep. Ross, Dennis A. [R-FL-15]	R · FL		Mar 17, 2015
Rep. Shimkus, John [R-IL-15]	R · IL		Mar 17, 2015
Rep. Smith, Adrian [R-NE-3]	R · NE		Mar 17, 2015
Rep. Valadao, David G. [R-CA-21]	R · CA		Mar 17, 2015
Rep. Wagner, Ann [R-MO-2]	R · MO		Mar 17, 2015
Rep. Weber, Randy K., Sr. [R-TX-14]	R · TX		Mar 17, 2015
Rep. Kelly, Mike [R-PA-3]	R · PA		Mar 18, 2015
Rep. Neugebauer, Randy [R-TX-19]	R · TX		Mar 18, 2015
Rep. Brooks, Mo [R-AL-5]	R · AL		Mar 19, 2015
Rep. Carter, Earl L. "Buddy" [R-GA-1]	R · GA		Mar 19, 2015
Rep. Chabot, Steve [R-OH-1]	R · OH		Mar 19, 2015
Rep. Crenshaw, Ander [R-FL-4]	R · FL		Mar 19, 2015
Rep. Culberson, John Abney [R-TX-7]	R · TX		Mar 19, 2015
Rep. Guinta, Frank C. [R-NH-1]	R · NH		Mar 19, 2015
Rep. Jolly, David W. [R-FL-13]	R · FL		Mar 19, 2015
Rep. Lamborn, Doug [R-CO-5]	R · CO		Mar 19, 2015
Rep. Rothfus, Keith J. [R-PA-12]	R · PA		Mar 19, 2015
Rep. Young, David [R-IA-3]	R · IA		Mar 19, 2015
Rep. Barr, Andy [R-KY-6]	R · KY		Mar 23, 2015
Rep. Boustany, Charles W., Jr. [R-LA-3]	R · LA		Mar 23, 2015
Rep. Buchanan, Vern [R-FL-16]	R · FL		Mar 23, 2015
Rep. Calvert, Ken [R-CA-42]	R · CA		Mar 23, 2015
Rep. Costello, Ryan A. [R-PA-6]	R · PA		Mar 23, 2015

Cosponsor	Party / State	Role	Date Joined
Rep. Flores, Bill [R-TX-17]	R · TX		Mar 23, 2015
Rep. Gibbs, Bob [R-OH-7]	R · OH		Mar 23, 2015
Rep. Gowdy, Trey [R-SC-4]	R · SC		Mar 23, 2015
Rep. Guthrie, Brett [R-KY-2]	R · KY		Mar 23, 2015
Rep. Hensarling, Jeb [R-TX-5]	R · TX		Mar 23, 2015
Rep. Hill, J. French [R-AR-2]	R · AR		Mar 23, 2015
Rep. Hurd, Will [R-TX-23]	R · TX		Mar 23, 2015
Rep. Hurt, Robert [R-VA-5]	R · VA		Mar 23, 2015
Rep. Kline, John [R-MN-2]	R · MN		Mar 23, 2015
Rep. Lance, Leonard [R-NJ-7]	R · NJ		Mar 23, 2015
Rep. Long, Billy [R-MO-7]	R · MO		Mar 23, 2015
Rep. Meadows, Mark [R-NC-11]	R · NC		Mar 23, 2015
Rep. Pearce, Stevan [R-NM-2]	R · NM		Mar 23, 2015
Rep. Perry, Scott [R-PA-4]	R · PA		Mar 23, 2015
Rep. Poe, Ted [R-TX-2]	R · TX		Mar 23, 2015
Rep. Renacci, James B. [R-OH-16]	R · OH		Mar 23, 2015
Rep. Thompson, Glenn [R-PA-5]	R · PA		Mar 23, 2015
Rep. Thornberry, Mac [R-TX-13]	R · TX		Mar 23, 2015
Rep. Trott, David A. [R-MI-11]	R · MI		Mar 23, 2015
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Mar 23, 2015
Rep. Yoder, Kevin [R-KS-3]	R · KS		Mar 23, 2015
Rep. Allen, Rick W. [R-GA-12]	R · GA		Mar 24, 2015
Rep. Barletta, Lou [R-PA-11]	R · PA		Mar 24, 2015
Rep. Bishop, Rob [R-UT-1]	R · UT		Mar 24, 2015
Rep. Emmer, Tom [R-MN-6]	R · MN		Mar 24, 2015
Rep. Frelinghuysen, Rodney P. [R-NJ-11]	R · NJ		Mar 24, 2015
Rep. Goodlatte, Bob [R-VA-6]	R · VA		Mar 24, 2015
Rep. Hudson, Richard [R-NC-8]	R · NC		Mar 24, 2015
Rep. Huelskamp, Tim [R-KS-1]	R · KS		Mar 24, 2015
Rep. Huizenga, Bill [R-MI-2]	R · MI		Mar 24, 2015
Rep. McClintock, Tom [R-CA-4]	R · CA		Mar 24, 2015
Rep. Nugent, Richard B. [R-FL-11]	R · FL		Mar 24, 2015
Rep. Poliquin, Bruce [R-ME-2]	R · ME		Mar 24, 2015
Rep. Schweikert, David [R-AZ-6]	R · AZ		Mar 24, 2015
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Mar 24, 2015
Rep. Webster, Daniel [R-FL-10]	R · FL		Mar 24, 2015
Rep. Abraham, Ralph Lee [R-LA-5]	R · LA		Mar 25, 2015
Rep. Benishek, Dan [R-MI-1]	R · MI		Mar 25, 2015
Rep. Coffman, Mike [R-CO-6]	R · CO		Mar 25, 2015
Rep. Curbelo, Carlos [R-FL-26]	R · FL		Mar 25, 2015
Rep. Franks, Trent [R-AZ-8]	R · AZ		Mar 25, 2015
Rep. Hardy, Crescent [R-NV-4]	R · NV		Mar 25, 2015

Cosponsor	Party / State	Role	Date Joined
Rep. Hice, Jody B. [R-GA-10]	R · GA		Mar 25, 2015
Rep. Newhouse, Dan [R-WA-4]	R · WA		Mar 25, 2015
Rep. Pompeo, Mike [R-KS-4]	R · KS		Mar 25, 2015
Rep. Stefanik, Elise M. [R-NY-21]	R · NY		Mar 25, 2015
Rep. Stivers, Steve [R-OH-15]	R · OH		Mar 25, 2015
Rep. Wilson, Joe [R-SC-2]	R · SC		Mar 25, 2015
Rep. Dold, Robert J. [R-IL-10]	R · IL		Mar 26, 2015
Rep. Roby, Martha [R-AL-2]	R · AL		Mar 26, 2015
Rep. Scott, Austin [R-GA-8]	R · GA		Mar 26, 2015
Rep. Womack, Steve [R-AR-3]	R · AR		Mar 26, 2015

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Apr 6, 2015

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
114 S 3291	Related bill	<b>Sep 7, 2016:</b> Read twice and referred to the Committee on Finance.
114 HR 4936	Related bill	<b>May 17, 2016:</b> Referred to the Subcommittee on the Constitution and Civil Justice.
114 HRES 200	Related bill	<b>Apr 15, 2015:</b> Motion to reconsider laid on the table Agreed to without objection.
114 S 860	Identical bill	<b>Mar 25, 2015:</b> Read twice and referred to the Committee on Finance.

## Summary (as of Apr 16, 2015)

### Death Tax Repeal Act of 2015

(Sec. 2) This bill amends the Internal Revenue Code to repeal the estate and generation-skipping transfer taxes for estates of decedents dying or for transfers made on or after the enactment date of this Act. In the case of assets placed in a qualified domestic trust by a decedent who dies prior to the enactment of this Act, the current estate tax will not apply to: (1) distributions from such trust before the death of a surviving spouse made more than 10 years after the enactment date of this Act, and (2) assets remaining in such trust upon the death of the surviving spouse.

(Sec. 3) This section revises gift tax rates to lower the top rate to 35% and deems a transfer in trust to be a taxable gift unless the trust is treated as wholly-owned by the donor or the donor's spouse.

The lifetime exemption for gifts is set at \$5 million with a cost-of-living adjustment for calendar years beginning after 2011. The adjusted exemption amount in 2015 is \$5.43 million.

(Sec. 4) The budgetary effects of this Act are exempted from entry on either PAYGO scorecard maintained under the Statutory Pay-As-You-Go Act of 2010.

## Actions Timeline

---

- **Apr 20, 2015:** Received in the Senate.
- **Apr 16, 2015:** Considered under the provisions of rule H. Res. 200. (consideration: CR H2275-2286)
- **Apr 16, 2015:** This resolution provides for consideration of H.R. 622, H.R. 1105, and H.R. 1195.
- **Apr 16, 2015:** DEBATE - The House proceeded with one hour of debate on H.R. 1105.
- **Apr 16, 2015:** The previous question was ordered pursuant to the rule. (consideration: CR H2285)
- **Apr 16, 2015:** Mr. Nolan moved to recommit with instructions to the Committee on Ways and Means. (consideration: CR H2285-2286; text: CR H2285)
- **Apr 16, 2015:** DEBATE - The House proceeded with 10 minutes of debate on the motion to recommit with instructions, pending a reservation of a point of order. The instructions contained in the motion seek to require the bill to be reported back to the House with an amendment to add a section at the end of the bill titled Benefits Disallowed in Cases of Gift and Estate Tax Evasion. Subsequently, the reservation of a point of order was withdrawn.
- **Apr 16, 2015:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR H2286)
- **Apr 16, 2015:** POSTPONED PROCEEDINGS - At the conclusion of debate on the motion to recommit with instructions, the Chair put the question on adopting the motion and by voice vote, announced that the noes had prevailed. Mr. Nolan demanded the yeas and nays and pursuant to the order of the House of today, the Chair postponed further proceedings on the question of adoption until a time to be announced.
- **Apr 16, 2015:** Considered as unfinished business. (consideration: CR H2290-2292)
- **Apr 16, 2015:** On motion to recommit with instructions Failed by the Yeas and Nays: 186 - 232 (Roll no. 160). (consideration: CR H2290-2291)
- **Apr 16, 2015:** Passed/agreed to in House: On passage Passed by recorded vote: 240 - 179 (Roll no. 161).(text: CR H2275-2276)
- **Apr 16, 2015:** Motion to reconsider laid on the table Agreed to without objection.
- **Apr 16, 2015:** On passage Passed by recorded vote: 240 - 179 (Roll no. 161). (text: CR H2275-2276)
- **Apr 6, 2015:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 114-52.
- **Apr 6, 2015:** Placed on the Union Calendar, Calendar No. 33.
- **Mar 25, 2015:** Committee Consideration and Mark-up Session Held.
- **Mar 25, 2015:** Ordered to be Reported (Amended) by the Yeas and Nays: 22 - 10.
- **Feb 26, 2015:** Introduced in House
- **Feb 26, 2015:** Referred to the House Committee on Ways and Means.