

## S 176

Estate Tax Rate Reduction Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 17, 2019

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 17, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/176>

### Sponsor

**Name:** Sen. Cotton, Tom [R-AR]

**Party:** Republican • **State:** AR • **Chamber:** Senate

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blunt, Roy [R-MO]	R · MO		Jan 17, 2019
Sen. Boozman, John [R-AR]	R · AR		Jan 17, 2019
Sen. Ernst, Joni [R-IA]	R · IA		Jan 17, 2019
Sen. Blackburn, Marsha [R-TN]	R · TN		Jul 30, 2019

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 17, 2019

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 HR 5652	Identical bill	<b>Jan 17, 2020:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

### **Estate Tax Rate Reduction Act**

This bill reduces the rate for the tax on estates, gifts, and generation-skipping transfers to 20%. (Under current law, the highest rate is 40%.)

The bill also exempts the budgetary effects of the tax reduction from the Pay-As-You-Go (PAYGO) rules established by the Statutory Pay-As-You-Go Act of 2010 and the FY2018 congressional budget resolution.

### **Actions Timeline**

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- **Jan 17, 2019:** Introduced in Senate
- **Jan 17, 2019:** Read twice and referred to the Committee on Finance.

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