

103D CONGRESS
1ST SESSION

S. 719

To amend the Internal Revenue Code of 1986 to permanently extend the treatment of certain qualified small issue bonds.

IN THE SENATE OF THE UNITED STATES

APRIL 1 (legislative day, MARCH 3), 1993

Mr. BREAUX (for himself and Mr. BRYAN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the treatment of certain qualified small issue bonds.

1 *Be it enacted by the Senate and House of Representa-
2 tives of the United States of America in Congress assembled,*

3 **SECTION 1. PERMANENT EXTENSION OF CERTAIN QUALI-
4 FIED SMALL ISSUE BONDS.**

5 Subparagraph (B) of section 144(a)(12) of the Inter-
6 nal Revenue Code of 1986 is amended by striking “sub-
7 paragraph (A) shall be applied by substituting ‘December
8 31, 1991’ for ‘December 31, 1986’” and inserting “sub-
9 paragraph (A) shall not apply”.

