

117TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

To repeal the corporate alternative minimum tax.

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IN THE SENATE OF THE UNITED STATES

Mr. BARRASSO (for himself, Mrs. BLACKBURN, Mr. BOOZMAN, Mr. BRAUN, Mr. CASSIDY, Mr. CRAPO, Mr. LANKFORD, Ms. LUMMIS, Mr. PORTMAN, Mr. RISCH, Mr. TOOMEY, and Mr. YOUNG) introduced the following bill; which was read twice and referred to the Committee on

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**A BILL**

To repeal the corporate alternative minimum tax.

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. SHORT TITLE.**

4 This Act may be cited as the “Repealing the Ill-Con-  
5 ceived and Problematic (RIP) Book Minimum Tax Act”.

6 **SEC. 2. REPEAL OF CORPORATE ALTERNATIVE MINIMUM**

7 **TAX.**

8 (a) IN GENERAL.—Sections 10101 and 13904(a) of  
9 Public Law 117–169 are repealed.

1           (b) APPLICABILITY.—The Internal Revenue Code of  
2 1986 shall be applied and administered as if such sections  
3 (and the amendments made by such sections) had not  
4 been enacted.