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(Original Signature of Member)

115TH CONGRESS  
2D SESSION

# H. R. 5446

To amend the Internal Revenue Code of 1986 to restrict the immediate sale of seized property by Secretary of the Treasury to perishable goods.

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## IN THE HOUSE OF REPRESENTATIVES

Mr. FERGUSON (for himself and Mr. CROWLEY) introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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## A BILL

To amend the Internal Revenue Code of 1986 to restrict the immediate sale of seized property by Secretary of the Treasury to perishable goods.

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. RULES FOR SEIZURE AND SALE OF PERISH-**  
4 **ABLE GOODS RESTRICTED TO ONLY PERISH-**  
5 **ABLE GOODS.**

6 (a) IN GENERAL.—Section 6336 of the Internal Rev-  
7 enue Code of 1986 is amended by striking “or become

1 greatly reduced in price or value by keeping, or that such  
2 property cannot be kept without great expense”.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 this subsection shall apply to property seized after the  
5 date of the enactment of this Act.