

# AMERICAN TAXPAYER RELIEF ACT OF 2012

Compiled by William H. Manz

## THE ACT THAT KEPT AMERICA FROM GOING OVER THE "FISCAL CLIFF"

The last-minute passage of the American Taxpayer Relief Act on January 1, 2013, averted the government's going over the "fiscal cliff". This would have occurred if all the Bush tax cuts had been allowed to expire and the across-the-board budget cuts required by the Budget Control Act of 2011 were implemented. A compromise measure enacted after extended partisan wrangling which still left many Democrats and Republicans dissatisfied as the Act's most notable provision made permanent the Bush tax cuts for individuals whose taxable income was at or below \$400,000.

## 8 VOLUMES OF BILLS, REPORTS, HEARINGS, & MORE!

This compilation contains the Act, its various bill versions, related bills, congressional debate, and presidential remarks on H.R. 8, tax cuts, and the "fiscal cliff". Also included are related reports, hearings on tax reform held during the 112th Congress, and Congressional Budget Office reports.

#### **Please Inquire for Pricing Information:**

American Taxpayer Relief Act of 2012 8 volumes Item No. 1000085 Published: William S. Hein & Co., Inc., 2013 LONG TITLE: An act to extend certain tax relief provisions enacted in 2001 and 2003, and to provide for expedited consideration of a bill providing for comprehensive tax reform, and for other purposes.

**EFFECTIVE: JANUARY 1, 2013** 

PUBLIC LAW NO. 112-240

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