

Exhibit 71

Public Law 108–27
108th Congress

An Act

May 28, 2003
[H.R. 2]

To provide for reconciliation pursuant to section 201 of the concurrent resolution on the budget for fiscal year 2004.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Jobs and Growth
Tax Relief
Reconciliation
Act of 2003.
26 USC 1 note.

SECTION 1. SHORT TITLE; REFERENCES; TABLE OF CONTENTS.

(a) **SHORT TITLE.**—This Act may be cited as the “Jobs and Growth Tax Relief Reconciliation Act of 2003”.

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents of this Act is as follows:

Sec. 1. Short title; references; table of contents.

TITLE I—ACCELERATION OF CERTAIN PREVIOUSLY ENACTED TAX REDUCTIONS

- Sec. 101. Acceleration of increase in child tax credit.
- Sec. 102. Acceleration of 15-percent individual income tax rate bracket expansion for married taxpayers filing joint returns.
- Sec. 103. Acceleration of increase in standard deduction for married taxpayers filing joint returns.
- Sec. 104. Acceleration of 10-percent individual income tax rate bracket expansion.
- Sec. 105. Acceleration of reduction in individual income tax rates.
- Sec. 106. Minimum tax relief to individuals.
- Sec. 107. Application of EGTRRA sunset to this title.

TITLE II—GROWTH INCENTIVES FOR BUSINESS

- Sec. 201. Increase and extension of bonus depreciation.
- Sec. 202. Increased expensing for small business.

TITLE III—REDUCTION IN TAXES ON DIVIDENDS AND CAPITAL GAINS

- Sec. 301. Reduction in capital gains rates for individuals; repeal of 5-year holding period requirement.
- Sec. 302. Dividends of individuals taxed at capital gain rates.
- Sec. 303. Sunset of title.

TITLE IV—TEMPORARY STATE FISCAL RELIEF

- Sec. 401. Temporary State fiscal relief.

TITLE V—CORPORATE ESTIMATED TAX PAYMENTS FOR 2003

- Sec. 501. Time for payment of corporate estimated taxes.