

# **AMT HISTORICAL TIMELINE**

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**1969 - Individual minimum tax enacted.**

**1986 - Tax Reform Act of 1986 fails to index AMT for inflation while increasing rate to 21%.**

**1990 - Omnibus Budget Reconciliation Act of 1990 increases rate to 24%.**

**1993 - Omnibus Budget Reconciliation Act of 1993 increases exemptions and reintroduces graduated rates of 26% and 28%.**

**2001 - Economic Growth and Tax Relief Reconciliation Act of 2001 enacts hold-harmless through 2005.**

**2006 - Tax Increase Prevention and Reconciliation Act of 2005 extends hold-harmless through 2006.**