

109TH CONGRESS
1ST SESSION

S. 27

To amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes.

IN THE SENATE OF THE UNITED STATES

JANUARY 24, 2005

Mrs. HUTCHISON (for herself, Mr. FRIST, Ms. CANTWELL, Mr. ENSIGN, Mr. ALEXANDER, and Mr. CORNYN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes.

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. PERMANENT EXTENSION OF DEDUCTION OF
4 STATE AND LOCAL GENERAL SALES TAXES.**

5 Subparagraph (I) of section 164(b)(5) is amended by
6 striking “, and before January 1, 2006”.

