

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”.