

111TH CONGRESS
1ST SESSION

S. 35

To provide a permanent deduction for State and local general sales taxes.

IN THE SENATE OF THE UNITED STATES

JANUARY 6, 2009

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

A BILL

To provide a permanent deduction for 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 (a) IN GENERAL.—Subparagraph (I) of section
6 164(b)(5) of the Internal Revenue Code of 1986, as
7 amended by section 201 of the Tax Extenders and Min-
8 imum Tax Relief Act of 2008, is amended by striking “,
9 and before January 1, 2010”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2009.

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