

113TH CONGRESS
1ST SESSION

S. 688

To permanently extend the private mortgage insurance tax deduction.

IN THE SENATE OF THE UNITED STATES

APRIL 9, 2013

Ms. STABENOW (for herself and Mr. CRAPO) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To permanently extend the private mortgage insurance tax
deduction.

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 FOR**
4 **MORTGAGE INSURANCE PREMIUMS.**

5 (a) **IN GENERAL.**—Subparagraph (E) of section
6 163(h)(3) of the Internal Revenue Code of 1986 is amend-
7 ed by striking clause (iv).

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to amounts paid or accrued after

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1 December 31, 2013, and to amounts properly allocable to
2 periods after such date.

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