

115TH CONGRESS
2D SESSION

H. R. 5872

To amend the Internal Revenue Code of 1986 to increase the limitation on the deduction for State and local taxes.

IN THE HOUSE OF REPRESENTATIVES

MAY 17, 2018

Mr. ROHRABACHER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase the limitation on the deduction for State and local 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. INCREASE IN LIMITATION ON DEDUCTION FOR**
4 **STATE AND LOCAL TAXES.**

5 (a) IN GENERAL.—Section 164(b)(6)(B) of the Inter-
6 nal Revenue Code of 1986 is amended by striking
7 “\$10,000 (\$5,000” and inserting “\$20,000 (\$10,000”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall take effect as if included in the amend-
3 ments made by section 11042 of Public Law 115–97.

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