

108TH CONGRESS  
2D SESSION

# H. R. 5384

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

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2004

Mr. BRADY of Texas (for himself, Mr. BAIRD, Mr. BARTON of Texas, Mr. BELL, Ms. BERKLEY, Mr. BILIRAKIS, Mrs. BLACKBURN, Mr. BONILLA, Mr. BOYD, Ms. GINNY BROWN-WAITE of Florida, Mr. BURGESS, Mr. CARTER, Mr. COOPER, Mrs. CUBIN, Mr. CULBERSON, Mr. DAVIS of Tennessee, Mr. DELAY, Mr. DICKS, Mr. DUNCAN, Ms. DUNN, Mr. EDWARDS, Mr. FORD, Mr. FOLEY, Mr. GIBBONS, Mr. GONZALEZ, Mr. GORDON, Ms. GRANGER, Mr. HALL, Ms. HARRIS, Mr. HASTINGS of Washington, Mr. HINOJOSA, Mr. INSLEE, Mr. JENKINS, Mr. SAM JOHNSON of Texas, Mr. MILLER of Florida, Mr. NEUGEBAUER, Mr. PAUL, Mr. PORTER, Mr. PUTNAM, Mr. REYES, Mr. SANDLIN, Mr. SESSIONS, Mr. SHAW, Mr. SMITH of Texas, Mr. STEARNS, Mr. THORNBERRY, Mr. WAMP, and Mr. WELDON of Florida) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

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

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Permanent Sales Tax  
3 Deduction Act of 2004”.

4 **SEC. 2. DEDUCTION OF STATE AND LOCAL SALES TAXES**  
5 **MADE PERMANENT.**

6       Paragraph (5) of section 164(b) of the Internal Rev-  
7 enue Code of 1986 is amended by striking subparagraph  
8 (I).

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