

110TH CONGRESS  
1ST SESSION

# H. R. 3592

To amend the Internal Revenue Code of 1986 to make the election to deduct State and local sales taxes permanent law.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2007

Mr. LAMPSON 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 make the election to deduct State and local sales taxes permanent law.

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. SHORT TITLE.

4        This Act may be cited as the “State Sales Tax Equity  
5        Relief Act of 2007”.

**6 SEC. 2. ELECTION TO DEDUCT STATE AND LOCAL SALES  
7 TAXES MADE PERMANENT LAW**

8 (a) IN GENERAL.—Paragraph (5) of section 164(b)  
9 of the Internal Revenue Code of 1986 is amended by strik-  
10 ing subparagraph (I).

1        (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to taxable years beginning after  
3 December 31, 2007.

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