

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.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2007

Mr. LAMPSON 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 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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