

110TH CONGRESS
2D SESSION

H. R. 5242

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

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 6, 2008

Mr. YOUNG of Florida 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 permanent the deduction of State and local general sales 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. DEDUCTION OF STATE AND LOCAL GENERAL**
4 **SALES TAXES MADE PERMANENT.**

5 (a) IN GENERAL.—Paragraph 5 of section 164(b) of
6 the Internal Revenue Code of 1986 (relating to general
7 sales taxes) is amended by striking 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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