

110TH CONGRESS
2D SESSION

H. R. 5744

To amend the Internal Revenue Code of 1986 to extend permanently the election to deduct State and local general sales taxes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2008

Mr. COHEN 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 extend permanently the election to deduct 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. ELECTION TO DEDUCT STATE AND LOCAL GEN-**
4 **ERAL SALES TAXES MADE PERMANENT.**

5 (a) IN GENERAL.—Paragraph (5) of section 164(b)
6 of 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 this section shall apply to taxable years beginning after
3 December 31, 2007.

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