

110TH CONGRESS  
1ST SESSION

# H. R. 60

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

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2007

Mr. BAIRD (for himself, Mr. BRADY of Texas, Mr. COOPER, Mr. WAMP, Mr. McDERMOTT, Mr. INSLEE, Mr. DICKS, Mr. SMITH of Washington, Mr. LARSEN of Washington, Mr. REICHERT, Mr. HASTINGS of Washington, and Mrs. McMORRIS RODGERS) 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 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. PERMANENT EXTENSION OF DEDUCTION OF**  
4 **STATE AND LOCAL GENERAL SALES TAXES.**

5 Subparagraph (I) of section 164(b)(5) of the Internal  
6 Revenue Code of 1986, as amended by the Tax Relief and

1 Health Care Act of 2006, is amended by striking “, and  
2 before January 1, 2008”.

