

110TH CONGRESS
1ST SESSION

S. 143

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

IN THE SENATE OF THE UNITED STATES

JANUARY 4, 2007

Ms. CANTWELL (for herself, Mrs. MURRAY, and Mr. NELSON of Florida) introduced the following bill; which was read twice and referred to the Committee on Finance

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