

Calendar No. 447

110TH CONGRESS
1ST SESSION**S. 2233**

To provide a permanent deduction for State and local general sales taxes.

IN THE SENATE OF THE UNITED STATES

OCTOBER 25, 2007

Mrs. HUTCHISON (for herself, Mr. CORNYN, Mr. ALEXANDER, and Mr. CORKER) introduced the following bill; which was read the first time

OCTOBER 26, 2007

Read the second time and placed on the calendar

A BILL

To provide a permanent deduction for 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 (a) IN GENERAL.—Subparagraph (I) of section
6 164(b)(5) of the Internal Revenue Code of 1986, as
7 amended by section 103 of division A of the Tax Relief

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

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to taxable years beginning after
5 December 31, 2007.

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