

111TH CONGRESS
1ST SESSION

H. R. 1716

To amend the Internal Revenue Code of 1986 to allow the deduction for real property taxes on the principal residences to all individuals whether or not they itemize other deductions.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 2009

Mr. HILL (for himself, Mr. ADLER of New Jersey, Mr. CARSON of Indiana, Mr. BURTON of Indiana, Mr. DONNELLY of Indiana, Mr. VISCLOSKY, and Mr. STUPAK) 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 allow the deduction for real property taxes on the principal residences to all individuals whether or not they itemize other deductions.

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. SHORT TITLE.**

4 The Act may be cited as the “Property Tax Relief
5 Act of 2009”.

1 **SEC. 2. DEDUCTION FOR REAL PROPERTY TAXES ON PRIN-**
 2 **CIPAL RESIDENCES ALLOWED TO ALL INDI-**
 3 **VIDUALS WHETHER OR NOT THEY ITEMIZE**
 4 **OTHER DEDUCTIONS.**

5 (a) IN GENERAL.—Subsection (a) of section 62 of the
 6 Internal Revenue Code of 1986 (defining adjusted gross
 7 income) is amended by inserting after paragraph (21) the
 8 following new paragraph:

9 “(22) PRINCIPAL RESIDENCE REAL PROPERTY
 10 TAXES.—The deduction allowed by section 164(a)(1)
 11 for State and local real property taxes on any resi-
 12 dence allocable to the period during the taxable year
 13 that the residence is owned and used by the tax-
 14 payer as the taxpayer’s principal residence (within
 15 the meaning of section 121).”.

16 (b) NO EFFECT ON COMPUTATION OF ALTERNATIVE
 17 MINIMUM TAXABLE INCOME.—The last sentence of sub-
 18 paragraph (A) of section 56(b)(1) of such Code is amend-
 19 ed by inserting before the period “(other than the amount
 20 allowable under section 62(a)(22))”.

21 (c) CONFORMING AMENDMENTS.—Section 63(c) of
 22 such Code is amended—

23 (1) in paragraph (1) by striking subparagraph
 24 (C) and redesignating subparagraphs (D) and (E) as
 25 subparagraphs (C) and (D), respectively, and

1 (2) by striking paragraph (7) and redesignating
2 paragraphs (8) and (9) as paragraphs (7) and (8),
3 respectively.

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2009.

○