

111TH CONGRESS
1ST SESSION

H. R. 2432

To amend the Internal Revenue Code of 1986 to extend the deduction for
State and local sales taxes.

IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2009

Ms. KOSMAS 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
the deduction for State and local 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. SHORT TITLE.**

4 This Act may be cited as the “State Sales Tax Relief
5 Act”.

1 **SEC. 2. EXTENSION OF ELECTION TO DEDUCT STATE AND**
2 **LOCAL SALES TAXES.**

3 Subparagraph (I) of section 164(b)(5) of the Internal
4 Revenue Code of 1986 is amended by striking “January
5 1, 2010” and inserting “January 1, 2011”.

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