

111TH CONGRESS  
1ST SESSION

# H. R. 2433

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

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## IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2009

Ms. KOSMAS 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 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 Equity  
5       Relief 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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