

111TH CONGRESS
1ST SESSION

H. R. 2604

To amend the Internal Revenue Code of 1986 to make permanent the additional standard deduction for real property taxes for nonitemizers.

IN THE HOUSE OF REPRESENTATIVES

MAY 21, 2009

Mr. HODES (for himself and Mrs. LUMMIS) 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 make permanent the additional standard deduction for real property taxes for nonitemizers.

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. ADDITIONAL STANDARD DEDUCTION FOR REAL**
4 **PROPERTY TAXES FOR NONITEMIZERS MADE**
5 **PERMANENT.**

6 (a) IN GENERAL.—Subparagraph (C) of section
7 63(c)(1) of the Internal Revenue Code of 1986 is amended
8 by striking “in the case of any taxable year beginning in
9 2008 or 2009,”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2008.

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