

111TH CONGRESS
1ST SESSION

H. R. 4270

To amend the Internal Revenue Code of 1986 to make permanent certain temporary provisions, including the sales tax deduction, the child credit, the repeal of the estate tax, the deduction for higher education expenses, and extending the current capital gains and dividend tax rates.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 10, 2009

Mr. FRELINGHUYSEN 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 certain temporary provisions, including the sales tax deduction, the child credit, the repeal of the estate tax, the deduction for higher education expenses, and extending the current capital gains and dividend tax rates.

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 “Common Sense Tax
5 Relief Act of 2009”.

1 **SEC. 2. CERTAIN EXPIRING PROVISIONS MADE PERMA-**
2 **NENT.**

3 (a) DEDUCTION FOR STATE AND LOCAL SALES
4 TAXES.—Paragraph (5) of section 164(b) of the Internal
5 Revenue Code of 1986 (relating to general sales tax) is
6 amended by striking subparagraph (L).

7 (b) CHILD CREDIT.—Section 901 of the Economic
8 Growth and Tax Relief Reconciliation Act of 2001 shall
9 not apply to section 201 of such Act (relating to modifica-
10 tions to child credit).

11 (c) MARRIAGE PENALTY RELIEF.—Section 901 of
12 the Economic Growth and Tax Relief Reconciliation Act
13 of 2001 shall not apply to title III of such Act (relating
14 to marriage penalty relief).

15 (d) REPEAL OF ESTATE TAX.—Section 901 of the
16 Economic Growth and Tax Relief Reconciliation Act of
17 2001 shall not apply to title V of such Act (relating to
18 estate, gift, and generation-skipping transfer tax provi-
19 sions).

20 (e) DEDUCTION FOR CERTAIN EXPENSES OF ELE-
21 MENTARY AND SECONDARY SCHOOL TEACHERS.—Sub-
22 paragraph (D) of section 62(a)(2) of such Code is amend-
23 ed by striking “In the case of taxable years beginning dur-
24 ing 2002, 2003, 2004, 2005, 2006, 2007, 2008, or 2009,
25 the deductions” and inserting “The deductions”.

1 (f) DEDUCTION FOR TUITION AND RELATED EX-
2 PENSES.—

3 (1) Section 222 of such Code is amended by
4 striking subsection (e) (relating to termination).

5 (2) Section 901 of the Economic Growth and
6 Tax Relief Reconciliation Act of 2001 shall not
7 apply to section 431 of such Act (relating to deduc-
8 tion for higher education expenses).

9 (g) CAPITAL GAINS AND DIVIDENDS RATE MADE
10 PERMANENT.—The Jobs and Growth Tax Relief Rec-
11 onciliation Act of 2003 is amended by striking section
12 303.

13 (h) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 December 31, 2009.

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