

111TH CONGRESS  
1ST SESSION

# S. 23

To amend the Internal Revenue Code of 1986 to permanently extend the election to deduct State and local sales taxes.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 7, 2009

Ms. CANTWELL (for herself, Mr. ENSIGN, Mrs. MURRAY, Mr. REID, Mr. ALEXANDER, and Mr. NELSON of Florida) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the election to deduct 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. PERMANENT EXTENSION OF ELECTION TO DE-**  
4       **DUCT STATE AND LOCAL SALES TAXES.**

5       Subparagraph (I) of section 164(b)(5) of the Internal  
6       Revenue Code of 1986 is amended by striking “, and be-  
7       fore January 1, 2010”.