

112TH CONGRESS
2D SESSION

H. R. 3999

To amend the Internal Revenue Code of 1986 to extend the deduction for mortgage insurance.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 9, 2012

Mr. BARROW 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 mortgage insurance.

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. MORTGAGE INSURANCE.**

4 (a) IN GENERAL.—Subclause (I) of section
5 163(h)(3)(E)(iv) of the Internal Revenue Code of 1986
6 is amended by striking “December 31, 2011” and insert-
7 ing “December 31, 2013”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to amounts paid or accrued after
3 December 31, 2011.

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