

113TH CONGRESS
2D SESSION

H. R. 3942

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON 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 for one year the deduction of State and local general 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. EXTENSION OF DEDUCTION OF STATE AND**
4 **LOCAL GENERAL SALES TAXES.**

5 (a) IN GENERAL.—Subparagraph (I) of section
6 164(b)(5) of the Internal Revenue Code of 1986 is amend-
7 ed by striking “January 1, 2014” and inserting “January
8 1, 2015”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2013.

