

113TH CONGRESS  
2D SESSION

# H. R. 4789

To amend the Internal Revenue Code of 1986 to make the deduction for State and local general sales taxes permanent.

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IN THE HOUSE OF REPRESENTATIVES

MAY 30, 2014

Mr. FINCHER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make the deduction for State and local general sales taxes permanent.

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. DEDUCTION FOR STATE AND LOCAL GENERAL**  
4 **SALES TAXES MADE PERMANENT.**

5 (a) IN GENERAL.—Section 164(b)(5) of the Internal  
6 Revenue Code of 1986 is amended by striking subpara-  
7 graph (I).

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

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