

114TH CONGRESS
1ST SESSION

H. R. 2162

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 2015

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 for mortgage insurance premiums.

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 MORTGAGE INSURANCE PRE-**
4 **MIUMS TREATED AS QUALIFIED RESIDENCE**
5 **INTEREST.**

6 (a) IN GENERAL.—Subclause (I) of section
7 163(h)(3)(E)(iv) of the Internal Revenue Code of 1986
8 is amended by striking “December 31, 2014” and insert-
9 ing “December 31, 2015”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to amounts paid or accrued after
3 December 31, 2014.

○