

114TH CONGRESS
2D SESSION

H. R. 6388

To amend the Internal Revenue Code of 1986 to extend for two years
the credit for mortgage insurance premiums treated as interest.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2016

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 two years the credit for mortgage insurance pre-
miums treated as interest.

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 CREDIT FOR MORTGAGE INSUR-**
4 **ANCE PREMIUMS TREATED AS INTEREST.**

5 (a) IN GENERAL.—Subsection (h)(3)(E)(iv)(I) of sec-
6 tion 163 of the Internal Revenue Code of 1986 is amended
7 by striking “December 31, 2016” and inserting “Decem-
8 ber 31, 2018”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to amounts paid or accrued after
3 December 31, 2016.

