

116TH CONGRESS  
1ST SESSION

# H. R. 257

To amend the Internal Revenue Code of 1986 to repeal the limitation on deduction for State and local taxes, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2019

Mr. KING of New York (for himself and Mr. SUOZZI) 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 repeal the limitation on deduction for State and local taxes, and for other purposes.

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. SHORT TITLE.**

4       This Act may be cited as the “SALT Fairness Act  
5       of 2019”.

6       **SEC. 2. REPEAL OF LIMITATION ON DEDUCTION FOR STATE**  
7               **AND LOCAL, ETC. TAXES.**

8       (a) IN GENERAL.—Section 164(b) is amended by  
9       striking paragraph (6).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall take effect as if included in section  
3 11042 of Public Law 115–97.

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