

AMENDMENT NO. \_\_\_\_\_ Calendar No. \_\_\_\_\_

Purpose: To amend the Internal Revenue Code of 1986 to permanently extend the election to deduct State and local sales taxes.

**IN THE SENATE OF THE UNITED STATES—112th Cong., 2d Sess.**

**S. 2237**

To provide a temporary income tax credit for increased payroll and extend bonus depreciation for an additional year, and for other purposes.

Referred to the Committee on \_\_\_\_\_ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. HELLER

Viz:

1 At the end, add the following:

2 **SEC. \_\_\_\_ . PERMANENT EXTENSION OF ELECTION TO DE-**  
3 **DUCT STATE AND LOCAL SALES TAXES.**

4 (a) **IN GENERAL.**—Subparagraph (I) of section  
5 164(b)(5) of the Internal Revenue Code of 1986 is amend-  
6 ed by striking “, and before January 1, 2012”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2012.