

113TH CONGRESS
1ST SESSION

S. _____

To provide a permanent deduction for State and local general sales taxes.

IN THE SENATE OF THE UNITED STATES

Mr. HELLER (for himself and Mr. ENZI) introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To provide a permanent deduction for State and local general sales taxes.

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

5 (a) IN GENERAL.—Subparagraph (I) of section
6 164(b)(5) of the Internal Revenue Code of 1986, as
7 amended by section 205 of the American Taxpayer Relief
8 Act of 2012, is amended by striking “, and before January
9 1, 2014”.

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