

118TH CONGRESS
1ST SESSION

H. R. 160

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2023

Mr. MIKE GARCIA of California 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 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 2023”.

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

8 (a) IN GENERAL.—Section 164(b) of the Internal
9 Revenue Code of 1986 is amended by striking paragraph
10 (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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