

116TH CONGRESS
1ST SESSION

H. R. 1867

To amend the Internal Revenue Code of 1986 to allow miscellaneous itemized deductions subject to a 2-percent floor and to reinstate the overall limitation on itemized deductions.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 2019

Ms. WILD (for herself, Ms. JACKSON LEE, Ms. NORTON, and Mr. HASTINGS) 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 allow miscellaneous itemized deductions subject to a 2-percent floor and to reinstate the overall limitation on itemized deductions.

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 “Middle Class Tax De-
5 duction Act of 2019”.

1 **SEC. 2. ALLOWANCE OF MISCELLANEOUS ITEMIZED DE-**
2 **DUCTIONS SUBJECT TO A 2-PERCENT FLOOR.**

3 (a) **IN GENERAL.**—Section 67 of the Internal Rev-
4 enue Code of 1986 is amended by striking subsection (g).

5 (b) **EFFECTIVE DATE.**—The amendment made by
6 this section shall apply to taxable years beginning after
7 December 31, 2018.

8 **SEC. 3. REINSTATEMENT OF OVERALL LIMITATION ON**
9 **ITEMIZED DEDUCTIONS.**

10 (a) **IN GENERAL.**—Section 68 of the Internal Rev-
11 enue Code of 1986 is amended by striking subsection (f).

12 (b) **EFFECTIVE DATE.**—The amendment made by
13 this section shall apply to taxable years beginning after
14 December 31, 2018.

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