

114TH CONGRESS  
1ST SESSION

# H. R. 2162

To amend the Internal Revenue Code of 1986 to extend for one year the deduction for mortgage insurance premiums.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 2015

Mr. GRAYSON 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 extend for one year the deduction for mortgage insurance premiums.

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. EXTENSION OF MORTGAGE INSURANCE PRE-**  
4 **MIUMS TREATED AS QUALIFIED RESIDENCE**  
5 **INTEREST.**

6 (a) IN GENERAL.—Subclause (I) of section  
7 163(h)(3)(E)(iv) of the Internal Revenue Code of 1986  
8 is amended by striking “December 31, 2014” and insert-  
9 ing “December 31, 2015”.

1           (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to amounts paid or accrued after  
3 December 31, 2014.

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