### 111TH CONGRESS 1ST SESSION H.R.4270

To amend the Internal Revenue Code of 1986 to make permanent certain temporary provisions, including the sales tax deduction, the child credit, the repeal of the estate tax, the deduction for higher education expenses, and extending the current capital gains and dividend tax rates.

### IN THE HOUSE OF REPRESENTATIVES

DECEMBER 10, 2009

Mr. FRELINGHUYSEN 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 make permanent certain temporary provisions, including the sales tax deduction, the child credit, the repeal of the estate tax, the deduction for higher education expenses, and extending the current capital gains and dividend tax rates.
  - 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 "Common Sense Tax5 Relief Act of 2009".

# 1 SEC. 2. CERTAIN EXPIRING PROVISIONS MADE PERMA 2 NENT.

3 (a) DEDUCTION FOR STATE AND LOCAL SALES
4 TAXES.—Paragraph (5) of section 164(b) of the Internal
5 Revenue Code of 1986 (relating to general sales tax) is
6 amended by striking subparagraph (L).

7 (b) CHILD CREDIT.—Section 901 of the Economic
8 Growth and Tax Relief Reconciliation Act of 2001 shall
9 not apply to section 201 of such Act (relating to modifica10 tions to child credit).

(c) MARRIAGE PENALTY RELIEF.—Section 901 of
the Economic Growth and Tax Relief Reconciliation Act
of 2001 shall not apply to title III of such Act (relating
to marriage penalty relief).

(d) REPEAL OF ESTATE TAX.—Section 901 of the
Economic Growth and Tax Relief Reconciliation Act of
2001 shall not apply to title V of such Act (relating to
estate, gift, and generation-skipping transfer tax provisions).

(e) DEDUCTION FOR CERTAIN EXPENSES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS.—Subparagraph (D) of section 62(a)(2) of such Code is amended by striking "In the case of taxable years beginning during 2002, 2003, 2004, 2005, 2006, 2007, 2008, or 2009,
the deductions" and inserting "The deductions".

1 (f) Deduction for Tuition and Related Ex-2 penses.—

3 (1) Section 222 of such Code is amended by
4 striking subsection (e) (relating to termination).

5 (2) Section 901 of the Economic Growth and
6 Tax Relief Reconciliation Act of 2001 shall not
7 apply to section 431 of such Act (relating to deduc8 tion for higher education expenses).

9 (g) CAPITAL GAINS AND DIVIDENDS RATE MADE 10 PERMANENT.—The Jobs and Growth Tax Relief Rec-11 onciliation Act of 2003 is amended by striking section 12 303.

13 (h) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 December 31, 2009.

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