

116TH CONGRESS
1ST SESSION

H. R. 515

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 11, 2019

Mr. ENGEL (for himself, Mr. HIGGINS of New York, Mr. ROSE of New York, Mr. BRINDISI, Ms. CLARKE of New York, Mr. TED LIEU of California, Ms. BASS, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. SIRES, Ms. SCANLON, Mr. MEEKS, Mr. CORREA, Mr. CISNEROS, Mr. SHERMAN, Mrs. TORRES of California, and Mr. GOTTHEIMER) 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 the deduction for certain State, local, and foreign 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. SHORT TITLE.**

4 This Act may be cited as the “State And Local Tax
5 Deduction Fairness Act of 2019”.

1 **SEC. 2. REPEAL OF LIMITATION ON DEDUCTION FOR CER-**
2 **TAIN STATE, LOCAL, AND FOREIGN TAXES.**

3 (a) **IN GENERAL.**—Section 164(b) of the Internal
4 Revenue Code of 1986 is amended by striking paragraph
5 (6).

6 (b) **EFFECTIVE DATE.**—The amendment made by
7 this section shall apply to taxable years beginning after
8 December 31, 2016.

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