

Union Calendar No. 32

114TH CONGRESS
1ST SESSION

H. R. 622

[Report No. 114-51]

To amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 30, 2015

Mr. BRADY of Texas (for himself, Mr. McDERMOTT, Mrs. BLACKBURN, Mr. SAM JOHNSON of Texas, Mr. MURPHY of Florida, Mrs. LUMMIS, Mr. NUGENT, Mr. FARENTHOLD, Mr. HECK of Nevada, Mr. CULBERSON, Mr. McCAUL, Mr. MILLER of Florida, Mr. DIAZ-BALART, Mr. OLSON, Mr. ROE of Tennessee, Mr. DUNCAN of Tennessee, Mr. SMITH of Texas, Mr. CLAWSON of Florida, Mr. JOLLY, Mr. HECK of Washington, Mr. GENE GREEN of Texas, Mr. KILMER, Mr. REICHERT, Mr. CARTER of Texas, Mr. MARCHANT, Mrs. NOEM, Mrs. McMORRIS RODGERS, Mr. BILIRAKIS, Mr. SESSIONS, Mr. CONAWAY, Mr. CRENSHAW, Mr. WILLIAMS, Mr. GOHMERT, Mr. NEUGEBAUER, Mr. FLORES, and Ms. GRANGER) introduced the following bill; which was referred to the Committee on Ways and Means

APRIL 6, 2015

Additional sponsors: Mr. POE of Texas, Mrs. BLACK, Mr. BABIN, Mr. COHEN, Mr. BARTON, Mr. HENSARLING, Mr. WEBSTER of Florida, and Mr. EMMER of Minnesota

APRIL 6, 2015

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on January 30, 2015]

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales 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 Sales*
5 *Tax Deduction Fairness Act of 2015”.*

6 **SEC. 2. PERMANENT EXTENSION OF DEDUCTION OF STATE**
7 **AND LOCAL GENERAL SALES TAXES.**

8 *(a) IN GENERAL.—Section 164(b)(5) of the Internal*
9 *Revenue Code of 1986 is amended by striking subparagraph*
10 *(I).*

11 *(b) EFFECTIVE DATE.—The amendment made by this*
12 *section shall apply to taxable years beginning after Decem-*
13 *ber 31, 2014.*

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