

118TH CONGRESS
1ST SESSION

H. R. 680

To amend the Internal Revenue Code of 1986 to increase the limitation on the deduction for State and local taxes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 31, 2023

Ms. SHERRILL (for herself, Mr. LAWLER, Ms. NORTON, and Mr. LEVIN) 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 increase the limitation on the deduction for State and local 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 “Tax Relief for Middle
5 Class Families Act of 2023”.

6 **SEC. 2. INCREASE IN LIMITATION ON DEDUCTION FOR**
7 **STATE AND LOCAL TAXES.**

8 (a) IN GENERAL.—Section 164(b)(6)(B) of the Inter-
9 nal Revenue Code of 1986 is amended by striking
10 “\$10,000 (\$5,000 in the case of a married individual filing

1 a separate return)” and inserting “\$100,000 (twice such
2 amount in the case of a joint return)”.

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2022.

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