

111TH CONGRESS  
1ST SESSION

# S. 201

To amend the Internal Revenue Code of 1986 to extend the additional standard deduction for real property taxes for nonitemizers for 2010.

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IN THE SENATE OF THE UNITED STATES

JANUARY 12, 2009

Mr. BARRASSO introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the additional standard deduction for real property taxes for nonitemizers for 2010.

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 ADDITIONAL STANDARD DE-**  
4 **DUCTION FOR REAL PROPERTY TAXES FOR**  
5 **NONITEMIZERS.**

6 (a) IN GENERAL.—Subparagraph (C) of section  
7 63(c)(1) of the Internal Revenue Code of 1986 is amended  
8 by striking “or 2009” and inserting “2009, or 2010”.

1           (b) **EFFECTIVE DATE.**—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2008.

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