

115TH CONGRESS
1ST SESSION

S. 2254

To prevent unfair double taxation by ensuring that the deduction for State and local taxes is not reduced, suspended, or eliminated.

IN THE SENATE OF THE UNITED STATES

DECEMBER 19, 2017

Mr. MENENDEZ (for himself, Mr. BOOKER, Mr. CARDIN, Mrs. MURRAY, Mrs. GILLIBRAND, Mr. VAN HOLLEN, Ms. HARRIS, Mr. BLUMENTHAL, and Mrs. FEINSTEIN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To prevent unfair double taxation by ensuring that the deduction for State and local taxes is not reduced, suspended, or eliminated.

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 Cuts and Jobs
5 Act”.

1 **SEC. 2. PREVENTING REDUCTION, SUSPENSION, OR ELIMI-**
2 **NATION OF THE DEDUCTION FOR STATE AND**
3 **LOCAL TAXES.**

4 Notwithstanding any other law or any subsequent
5 Act, the deduction allowed pursuant to section 164 of the
6 Internal Revenue Code of 1986 shall not be reduced, sus-
7 pended, or eliminated in any manner.

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