

112TH CONGRESS
1ST SESSION

S. 24

To amend the Internal Revenue Code of 1986 to permanently extend the election to deduct State and local sales taxes.

IN THE SENATE OF THE UNITED STATES

JANUARY 25 (legislative day, JANUARY 5), 2011

Ms. CANTWELL (for herself, Mr. ENSIGN, Mrs. MURRAY, Mr. REID, Mr. ALEXANDER, and Mr. NELSON of Florida) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the election to deduct State and local 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. PERMANENT EXTENSION OF ELECTION TO DE-**
4 **DUCT STATE AND LOCAL SALES TAXES.**

5 Subparagraph (I) of section 164(b)(5) of the Internal
6 Revenue Code of 1986 is amended by striking “, and be-
7 fore January 1, 2012”.