

118TH CONGRESS  
1ST SESSION

# S. 830

To amend the Internal Revenue Code of 1986 to increase the limitation on the amount individuals filing jointly can deduct for certain State and local taxes.

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IN THE SENATE OF THE UNITED STATES

MARCH 16, 2023

Ms. COLLINS 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 increase the limitation on the amount individuals filing jointly can deduct for certain 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 “SALT Deduction Fair-  
5 ness Act”.

1 **SEC. 2. INCREASE IN LIMITATION ON DEDUCTION FOR IN-**  
2 **DIVIDUALS FILING JOINTLY ON STATE AND**  
3 **LOCAL TAXES.**

4 (a) **IN GENERAL.**—Section 164(b)(6)(B) of the Inter-  
5 nal Revenue Code of 1986 is amended by striking  
6 “\$10,000 (\$5,000 in the case of a married individual filing  
7 a separate return)” and inserting “\$10,000 (twice such  
8 amount in the case of a joint return)”.

9 (b) **EFFECTIVE DATE.**—The amendment made by  
10 this section shall apply to taxable years beginning after  
11 December 31, 2022.

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