

115TH CONGRESS
2D SESSION

H. R. 4789

To amend the Internal Revenue Code of 1986 to repeal the limitation on the deduction for certain taxes, including state and local property and income taxes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 12, 2018

Mr. GOTTHEIMER (for himself and Mr. LANCE) 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 repeal the limitation on the deduction for certain taxes, including state and local property and income 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 “Cutting Local Taxes
5 by Reinstating SALT Act”.

1 **SEC. 2. REPEAL OF LIMITATION ON DEDUCTION FOR STATE**
2 **AND LOCAL, ETC. TAXES.**

3 (a) **IN GENERAL.**—Section 164(b) of the Internal
4 Revenue Code of 1986 is amended by striking paragraph
5 (6) (as added by Public Law 115–97) and all that follows.

6 (b) **EFFECTIVE DATE.**—The amendments made by
7 this section shall apply to taxable years beginning after
8 December 31, 2017.

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