

109TH CONGRESS  
1ST SESSION

# H. R. 519

To amend the Internal Revenue Code of 1986 to make the allowance of the deduction of State and local general sales taxes in lieu of State and local income taxes permanent.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 2, 2005

Mr. BRADY of Texas (for himself, Mr. BAIRD, Mr. DeLAY, Ms. BERKLEY, Mrs. BLACKBURN, Mrs. CUBIN, Mr. FORD, Mr. SAM JOHNSON of Texas, Mr. SHAW, Mr. WAMP, Mr. GENE GREEN of Texas, Mr. GORDON, Mr. HASTINGS of Washington, Ms. GINNY BROWN-WAITE of Florida, Mr. DAVIS of Tennessee, Ms. HARRIS, Mr. BOYD, Mr. McCAUL of Texas, Mr. BURGESS, Ms. HERSETH, Mr. HALL, Mr. BONILLA, Mr. INSLEE, Mr. FEENEY, Ms. GRANGER, Mr. REYES, Mr. STEARNS, Mr. BARTON of Texas, Mr. JENKINS, Mr. CARTER, Mr. SESSIONS, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. GIBBONS, Mr. DUNCAN, Ms. CORRINE BROWN of Florida, Mr. SMITH of Texas, Mr. CULBERSON, Miss McMORRIS, Mr. PAUL, Mr. NEUGEBAUER, Mr. EDWARDS, Mr. GOHMERT, Mr. MARCHANT, Mr. POE, Ms. JACKSON-LEE of Texas, Mr. COOPER, Mr. PUTNAM, Mr. FOLEY, Mr. HASTINGS of Florida, Mr. GONZALEZ, Mr. MILLER of Florida, Mr. DICKS, Mr. MACK, Mr. HENSARLING, Mr. LARSEN of Washington, Mr. CRENSHAW, Mr. ORTIZ, Mr. CUELLAR, Mr. AL GREEN of Texas, and Mr. KELLER) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make the allowance of the deduction of State and local general sales taxes in lieu of State and local income taxes permanent.

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 “Permanent Sales Tax  
5       Deduction Act of 2005”.

6       **SEC. 2. DEDUCTION OF STATE AND LOCAL SALES TAXES**

7                       **MADE PERMANENT.**

8       Paragraph (5) of section 164(b) of the Internal Rev-  
9       enue Code of 1986 is amended by striking subparagraph  
10      (I).

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