

110TH CONGRESS
1ST SESSION

H. R. 1813

To amend the Internal Revenue Code of 1986 to make permanent the deduction for mortgage insurance premiums.

IN THE HOUSE OF REPRESENTATIVES

MARCH 29, 2007

Mr. LEVIN (for himself, Mr. RYAN of Wisconsin, Mr. LEWIS of Georgia, Mr. HERGER, Mr. TANNER, Mr. CAMP of Michigan, Mr. EMANUEL, Mr. ENGLISH of Pennsylvania, Ms. BERKLEY, Mr. WELLER of Illinois, Mr. CROWLEY, Mr. LEWIS of Kentucky, Ms. SCHWARTZ, and Mr. CANTOR) 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 make permanent the deduction for mortgage insurance premiums.

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 DEDUCTION FOR MORTGAGE IN-**
4 **SURANCE PREMIUMS.**

5 (a) IN GENERAL.—Subparagraph (E) of section
6 163(h)(3) of the Internal Revenue Code of 1986 (relating
7 to mortgage insurance premiums treated as interest) is
8 amended by striking clause (iv).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to amounts paid or accrued after
3 December 31, 2007, and to amounts properly allocable to
4 any period after such date.

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