

111TH CONGRESS  
1ST SESSION

# H. R. 16

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

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2009

Mr. BAIRD (for himself, Mr. BRADY of Texas, Mr. EDWARDS of Texas, Ms. CORRINE BROWN of Florida, Mr. HENSARLING, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. MARCHANT, Mr. MACK, Mr. CUELLAR, Mr. INSLEE, Mr. LINCOLN DIAZ-BALART of Florida, Mr. DICKS, Mr. MCCAUL, Ms. BERKLEY, Mr. CONAWAY, Mr. MCDERMOTT, Mr. HELLER, Mr. SESSIONS, Mr. PAUL, Mr. WAMP, Mr. SAM JOHNSON of Texas, Mrs. McMORRIS RODGERS, Mr. DUNCAN, Mr. RODRIGUEZ, Ms. CASTOR of Florida, Mr. SMITH of Washington, Mr. CULBERSON, Mr. COOPER, Mr. LARSEN of Washington, Mr. NEUGEBAUER, Mr. MILLER of Florida, Mr. BURGESS, Mr. PUTNAM, Mr. REICHERT, Mr. STEARNS, Mr. SMITH of Texas, and Mr. DAVIS of Tennessee) 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 permanent the deduction of State and local general sales taxes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. PERMANENT EXTENSION OF DEDUCTION OF**  
2 **STATE AND LOCAL GENERAL SALES TAXES.**

3 Subparagraph (I) of section 164(b)(5) of the Internal  
4 Revenue Code of 1986 is amended by striking “, and be-  
5 fore January 1, 2010”.

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