

114TH CONGRESS  
1ST SESSION

# H. R. 622

---

## AN ACT

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. SHORT TITLE.**

2       This Act may be cited as the “State and Local Sales  
3 Tax Deduction Fairness Act of 2015”.

4 **SEC. 2. PERMANENT EXTENSION OF DEDUCTION OF STATE**  
5 **AND LOCAL GENERAL SALES TAXES.**

6       (a) IN GENERAL.—Section 164(b)(5) of the Internal  
7 Revenue Code of 1986 is amended by striking subpara-  
8 graph (I).

9       (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to taxable years beginning after  
11 December 31, 2014.

12 **SEC. 3. BUDGETARY EFFECTS.**

13       The budgetary effects of this Act shall not be entered  
14 on either PAYGO scorecard maintained pursuant to sec-  
15 tion 4(d) of the Statutory Pay-As-You-Go Act of 2010.

Passed the House of Representatives April 16, 2015.

Attest:

*Clerk.*



114<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 622

---

## AN ACT

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