

114TH CONGRESS  
1ST SESSION

# H. R. 622

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

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 30, 2015

Mr. BRADY of Texas (for himself, Mr. McDERMOTT, Mrs. BLACKBURN, Mr. SAM JOHNSON of Texas, Mr. MURPHY of Florida, Mrs. LUMMIS, Mr. NUGENT, Mr. FARENTHOLD, Mr. HECK of Nevada, Mr. CULBERSON, Mr. McCAUL, Mr. MILLER of Florida, Mr. DIAZ-BALART, Mr. OLSON, Mr. ROE of Tennessee, Mr. DUNCAN of Tennessee, Mr. SMITH of Texas, Mr. CLAWSON of Florida, Mr. JOLLY, Mr. HECK of Washington, Mr. GENE GREEN of Texas, Mr. KILMER, Mr. REICHERT, Mr. CARTER of Texas, Mr. MARCHANT, Mrs. NOEM, Mrs. McMORRIS RODGERS, Mr. BILIRAKIS, Mr. SESSIONS, Mr. CONAWAY, Mr. CRENSHAW, Mr. WILLIAMS, Mr. GOHMERT, Mr. NEUGEBAUER, Mr. FLORES, and Ms. GRANGER) 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 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, 2015”.

○