

114TH CONGRESS
1ST SESSION

H. R. 622

IN THE SENATE OF THE UNITED STATES

APRIL 20, 2015

Received

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:

KAREN L. HAAS,

Clerk.