

115TH CONGRESS  
2D SESSION

# H. R. 4789

To amend the Internal Revenue Code of 1986 to repeal the limitation on the deduction for certain taxes, including state and local property and income taxes.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 12, 2018

Mr. GOTTHEIMER (for himself and Mr. LANCE) 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 repeal the limitation on the deduction for certain taxes, including state and local property and income taxes.

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. SHORT TITLE.**

4 This Act may be cited as the “Cutting Local Taxes  
5 by Reinstating SALT Act”.

1 **SEC. 2. REPEAL OF LIMITATION ON DEDUCTION FOR STATE**  
2 **AND LOCAL, ETC. TAXES.**

3 (a) **IN GENERAL.**—Section 164(b) of the Internal  
4 Revenue Code of 1986 is amended by striking paragraph  
5 (6) (as added by Public Law 115–97) and all that follows.

6 (b) **EFFECTIVE DATE.**—The amendments made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2017.

○