

116TH CONGRESS
1ST SESSION

H. R. 2624

To amend the Internal Revenue Code of 1986 to increase the limitation on the deduction for State and local taxes.

IN THE HOUSE OF REPRESENTATIVES

MAY 9, 2019

Ms. SHERRILL (for herself, Ms. STEFANIK, Mr. CISNEROS, and Mr. KING of New York) 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 increase the limitation on the deduction for State and local 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 “SALT Relief and Mar-
5 riage Penalty Elimination Act of 2019”.

6 **SEC. 2. INCREASE IN LIMITATION ON DEDUCTION FOR**
7 **STATE AND LOCAL TAXES.**

8 (a) IN GENERAL.—Section 164(b)(6)(B) of the Inter-
9 nal Revenue Code of 1986 is amended by striking
10 “\$10,000 (\$5,000 in the case of a married individual filing

1 a separate return)” and inserting “an amount equal to
2 the basic standard deduction in effect with respect to the
3 taxpayer for the taxable year under paragraph (2) of sec-
4 tion 63(c) (determined after the application of paragraph
5 (7) and without regard to paragraphs (5) and (6) of such
6 section)”.

7 (b) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 December 31, 2018.

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