

116TH CONGRESS  
1ST SESSION

# S. 1149

To amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified business income.

---

IN THE SENATE OF THE UNITED STATES

APRIL 11, 2019

Mr. DAINES (for himself, Mr. ROBERTS, and Mr. THUNE) introduced the following bill; which was read twice and referred to the Committee on Finance

---

## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified business income.

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 “Main Street Tax Cer-  
5 tainty Act”.

6 **SEC. 2. DEDUCTION FOR QUALIFIED BUSINESS INCOME**

7 **MADE PERMANENT.**

8 Section 199A of the Internal Revenue Code of 1986  
9 is amended by striking subsection (i).