

117TH CONGRESS  
1ST SESSION

# H. R. 1381

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

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 25, 2021

Mr. SMITH of Missouri (for himself, Mr. CUELLAR, Mr. TAYLOR, Mr. GOTTHEIMER, Mr. BURCHETT, Mrs. HINSON, Mr. ARRINGTON, Mr. RESCHENTHALER, Mr. PERRY, Mr. GUEST, Mr. TURNER, Mr. BACON, Mr. RODNEY DAVIS of Illinois, Mr. COLE, Mr. KATKO, Mr. LONG, Mr. JACKSON, Mrs. LESKO, Mr. GONZALEZ of Ohio, Mr. COMER, Mr. BUDD, Mr. ROGERS of Alabama, Ms. HERRELL, Mr. MEUSER, Mr. CRAWFORD, Mr. HERN, Mr. KUSTOFF, Mr. LUETKEMEYER, Mrs. HARSHBARGER, Mr. RICE of South Carolina, Mrs. McCLAIN, Mr. CLINE, Mr. CAWTHORN, Mr. SMITH of Nebraska, Mr. SMUCKER, Mr. MEIJER, Mr. POSEY, Mr. GARBARINO, Mr. JACOBS of New York, Mr. ESTES, and Mrs. WALORSKI) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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”.

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

2 **MADE PERMANENT.**

3 Section 199A of the Internal Revenue Code of 1986

4 is amended by striking subsection (i).

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