

117TH CONGRESS  
1ST SESSION

# H. R. 2439

To amend the Internal Revenue Code of 1986 to increase the limitation on the amount individuals can deduct for certain State and local taxes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 2021

Ms. UNDERWOOD (for herself and Mr. CASTEN) 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 increase the limitation on the amount individuals can deduct for certain 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 Fairness for  
5 Working Families Act”.

6 **SEC. 2. INCREASE IN LIMITATION ON DEDUCTION FOR CER-**  
7 **TAIN STATE AND LOCAL TAXES OF INDIVID-**  
8 **UALS.**

9       (a) IN GENERAL.—Section 164(b)(6)(B) of the Inter-  
10 nal Revenue Code of 1986 is amended by striking

1 “\$10,000 (\$5,000 in the case of a married individual filing  
2 a separate return)” and inserting “\$15,000 (twice such  
3 amount in the case of a joint return)”.

4 (b) INFLATION ADJUSTMENT.—Section 164(b) of  
5 such Code is amended by adding at the end the following  
6 new paragraph:

7 “(7) INFLATION ADJUSTMENT.—In the case of  
8 any taxable year beginning after December 31,  
9 2021, the \$15,000 amount in paragraph (6)(B) shall  
10 be increased by an amount equal to—

11 “(A) such dollar amount, multiplied by

12 “(B) the cost-of-living adjustment deter-  
13 mined under section 1(f)(3) for the calendar  
14 year in which the taxable year begins, deter-  
15 mined by substituting ‘calendar year 2020’ for  
16 ‘calendar year 2016’ in subparagraph (A)(ii)  
17 thereof.

18 If any amount as adjusted under the preceding sen-  
19 tence is not a multiple of \$100, such amount shall  
20 be rounded to the next lowest multiple of \$100.”.

21 (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to taxable years beginning after  
23 December 31, 2020.

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