

118TH CONGRESS  
1ST SESSION

# H. R. 339

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

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 12, 2023

Mr. LAWLER (for himself, Mr. D'ESPOSITO, and Ms. SHERRILL) 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 eliminate the marriage penalty in 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 Marriage Pen-  
5       alty Elimination Act”.

1 **SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN LIMITA-**  
2 **TION ON DEDUCTION FOR CERTAIN STATE**  
3 **AND LOCAL TAXES OF INDIVIDUALS.**

4 (a) IN GENERAL.—Section 164(b)(6)(B) of the Inter-  
5 nal Revenue Code of 1986 is amended by striking  
6 “\$10,000 (\$5,000 in the case of a married individual filing  
7 a separate return)” and inserting “\$10,000 (twice such  
8 amount in the case of a joint return)”.

9 (b) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to taxable years beginning after  
11 December 31, 2022.

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