

118TH CONGRESS  
1ST SESSION

# H. R. 2555

To amend the Internal Revenue Code of 1986 to repeal the limitation on the deduction for certain taxes, including State and local property and income taxes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2023

Mr. GARBARINO (for himself, Mr. GOTTHEIMER, Ms. ESHOO, Mrs. KIM of California, Mr. SCHNEIDER, Mr. SMITH of New Jersey, Mr. MENENDEZ, Mr. LAWLER, Mr. D'ESPOSITO, Mr. MOLINARO, Mr. RYAN, Mr. KEAN of New Jersey, Mr. SWALWELL, Ms. MENG, Mr. MORELLE, Mr. SHERMAN, Mr. CASTEN, Mr. COURTNEY, Mr. PHILLIPS, Mr. TONKO, Mr. QUIGLEY, Ms. LOFGREN, Ms. MCCOLLUM, Mr. CARBAJAL, Mrs. WATSON COLEMAN, Mr. AUCHINCLOSS, Mr. CONNOLLY, Mr. KRISHNAMOORTHY, Mr. PALLONE, Ms. CRAIG, Mr. FOSTER, Ms. BONAMICI, Ms. SÁNCHEZ, Ms. SHERRILL, Mr. KIM of New Jersey, Mr. LALOTA, Mr. LEVIN, Mr. RASKIN, Mr. HUFFMAN, Mr. DAVIS of Illinois, Mr. GOMEZ, Ms. CHU, Ms. NORTON, Mr. PANETTA, Ms. BROWNLEY, and Mr. NADLER) 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 repeal the limitation on the deduction for certain taxes, including State and local property and income taxes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Securing Access to  
3 Lower Taxes by ensuring Deductibility Act” or the  
4 “SALT Deductibility Act”.

5 **SEC. 2. REPEAL OF LIMITATION ON DEDUCTION FOR STATE  
6 AND LOCAL, ETC. TAXES.**

7 (a) **IN GENERAL.**—Section 164(b) of the Internal  
8 Revenue Code of 1986 is amended by striking paragraph  
9 (6).

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

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