

112TH CONGRESS
1ST SESSION

H. R. 1399

To amend the Internal Revenue Code of 1986 to permanently extend and expand the additional standard deduction for real property taxes for nonitemizers.

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2011

Mr. GRIMM (for himself and Mr. BISHOP of New York) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to permanently extend and expand the additional standard deduction for real property taxes for nonitemizers.

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 “Homeowner Tax Fair-
5 ness Act of 2011”.

1 **SEC. 2. PERMANENT EXTENSION AND EXPANSION OF ADDI-**
2 **TIONAL STANDARD DEDUCTION FOR REAL**
3 **PROPERTY TAXES FOR NONITEMIZERS.**

4 (a) **PERMANENT EXTENSION.**—Subparagraph (C) of
5 section 63(c)(1) of the Internal Revenue Code of 1986 is
6 amended by striking “in the case of any taxable year be-
7 ginning in 2008 or 2009,”.

8 (b) **REMOVAL OF DOLLAR LIMITATION.**—Paragraph
9 (7) of section 63(c) of such Code is amended to read as
10 follows:

11 “(7) **REAL PROPERTY TAX DEDUCTION.**—For
12 purposes of paragraph (1), the real property tax de-
13 duction is equal to the amount allowable as a deduc-
14 tion under this chapter for State and local taxes de-
15 scribed in section 164(a)(1). Any taxes taken into
16 account under section 62(a) shall not be taken into
17 account under this paragraph.”.

18 (c) **EFFECTIVE DATE.**—The amendments made by
19 this section shall apply to taxable years beginning after
20 December 31, 2009.

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