

112TH CONGRESS  
1ST SESSION

# H. R. 476

To amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 2011

Mr. BRADY of Texas (for himself, Mr. REICHERT, Mr. SAM JOHNSON of Texas, Ms. BERKLEY, Mr. LARSEN of Washington, Mrs. BLACKBURN, Mrs. McMORRIS RODGERS, Mr. SESSIONS, Mrs. ADAMS, Mrs. LUMMIS, Mr. POSEY, Mr. POE of Texas, Mr. YOUNG of Florida, Ms. GRANGER, Mr. HELLER, Ms. BROWN of Florida, Mr. COOPER, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. DUNCAN of Tennessee, Mr. McDERMOTT, Ms. HERRERA BEUTLER, and Mr. McCAUL) 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 of State and local general sales 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. PERMANENT EXTENSION OF DEDUCTION OF**  
2 **STATE AND LOCAL GENERAL SALES TAXES.**

3 Subparagraph (I) of section 164(b)(5) of the Internal  
4 Revenue Code of 1986 is amended by striking “, and be-  
5 fore January 1, 2012”.

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