

112TH CONGRESS  
1ST SESSION

# S. 22

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 SENATE OF THE UNITED STATES

JANUARY 25 (legislative day, JANUARY 5), 2011

Mrs. GILLIBRAND introduced the following bill; which was read twice and referred to the Committee on Finance

---

## 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 the Internal Revenue Code of 1986  
10 is amended to read as 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.

○