

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2604

To amend the Internal Revenue Code of 1986 to make permanent the additional standard deduction for real property taxes for nonitemizers.

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IN THE HOUSE OF REPRESENTATIVES

MAY 21, 2009

Mr. HODES (for himself and Mrs. LUMMIS) 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 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. ADDITIONAL STANDARD DEDUCTION FOR REAL**  
4 **PROPERTY TAXES FOR NONITEMIZERS MADE**  
5 **PERMANENT.**

6 (a) IN GENERAL.—Subparagraph (C) of section  
7 63(c)(1) of the Internal Revenue Code of 1986 is amended  
8 by striking “in the case of any taxable year beginning in  
9 2008 or 2009,”.

1           (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2008.

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