

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3942

To amend the Internal Revenue Code of 1986 to extend for one year the deduction of State and local general sales taxes.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON 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 extend for one year 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,*

3 **SECTION 1. EXTENSION OF DEDUCTION OF STATE AND**  
4 **LOCAL GENERAL SALES TAXES.**

5 (a) IN GENERAL.—Subparagraph (I) of section  
6 164(b)(5) of the Internal Revenue Code of 1986 is amend-  
7 ed by striking “January 1, 2014” and inserting “January  
8 1, 2015”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2013.

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