

113TH CONGRESS
2D SESSION

H. R. 4845

To amend the Internal Revenue Code of 1986 to make permanent the deduction for mortgage insurance premiums.

IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 2014

Mr. NUNES (for himself and Mr. CROWLEY) 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 make permanent the deduction for mortgage insurance premiums.

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. PERMANENT DEDUCTION FOR MORTGAGE IN-**
4 **SURANCE PREMIUMS.**

5 (a) **IN GENERAL.**—Subparagraph (E) of section
6 163(h)(3) of the Internal Revenue Code of 1986 is amend-
7 ed by striking clause (iv).

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to amounts paid or accrued after

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1 December 31, 2013, and to amounts properly allocable to
2 periods after such date.

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