

114TH CONGRESS  
2D SESSION

# H. R. 6388

To amend the Internal Revenue Code of 1986 to extend for two years the credit for mortgage insurance premiums treated as interest.

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IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2016

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 two years the credit for mortgage insurance premiums treated as interest.

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 CREDIT FOR MORTGAGE INSUR-**  
4 **ANCE PREMIUMS TREATED AS INTEREST.**

5 (a) IN GENERAL.—Subsection (h)(3)(E)(iv)(I) of sec-  
6 tion 163 of the Internal Revenue Code of 1986 is amended  
7 by striking “December 31, 2016” and inserting “Decem-  
8 ber 31, 2018”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to amounts paid or accrued after  
3 December 31, 2016.

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