## S. 35

To provide a permanent deduction for State and local general sales taxes.

## IN THE SENATE OF THE UNITED STATES

January 6, 2009

Mrs. Hutchison (for herself, Mr. Alexander, Mr. Ensign, Mr. Cornyn, and Mr. Martinez) introduced the following bill; which was read twice and referred to the Committee on Finance

## A BILL

To provide a permanent deduction for 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. PERMANENT EXTENSION OF DEDUCTION OF
- 4 STATE AND LOCAL GENERAL SALES TAXES.
- 5 (a) In General.—Subparagraph (I) of section
- 6 164(b)(5) of the Internal Revenue Code of 1986, as
- 7 amended by section 201 of the Tax Extenders and Min-
- 8 imum Tax Relief Act of 2008, is amended by striking ",
- 9 and before January 1, 2010".

- 1 (b) Effective Date.—The amendment made by
- 2 this section shall apply to taxable years beginning after

3 December 31, 2009.

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