

110TH CONGRESS
1ST SESSION

H. R. 3680

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

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 27, 2007

Mr. McDERMOTT (for himself, Mr. BRADY of Texas, Mr. TANNER, Mr. SAM JOHNSON of Texas, Ms. BERKLEY, Mr. PORTER, and Mr. MEEK of Florida) 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 extend the deduction for State and local 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. SHORT TITLE.**

4 This Act may be cited as the “Extension of Vital Tax
5 Policy Act of 2007”.

6 **SEC. 2. DEDUCTION FOR STATE AND LOCAL SALES TAXES.**

7 (a) IN GENERAL.—Subparagraph (I) of section
8 164(b)(5) of the Internal Revenue Code of 1986 is amend-

1 ed by striking “January 1, 2008” and inserting “January
2 1, 2009”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to taxable years beginning after
5 December 31, 2007.

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