

110TH CONGRESS  
2D SESSION

# H. R. 5242

To amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 6, 2008

Mr. YOUNG of Florida 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 make permanent 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. DEDUCTION OF STATE AND LOCAL GENERAL**  
4 **SALES TAXES MADE PERMANENT.**

5 (a) IN GENERAL.—Paragraph 5 of section 164(b) of  
6 the Internal Revenue Code of 1986 (relating to general  
7 sales taxes) is amended by striking subparagraph (I).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to taxable years beginning after  
3 December 31, 2007.

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