

110TH CONGRESS  
1ST SESSION

# S. 143

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 SENATE OF THE UNITED STATES

JANUARY 4, 2007

Ms. CANTWELL (for herself, Mrs. MURRAY, and Mr. NELSON of Florida) introduced the following bill; which was read twice and referred to the Committee on Finance

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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. PERMANENT EXTENSION OF DEDUCTION OF**  
4 **STATE AND LOCAL GENERAL SALES TAXES.**

5 Subparagraph (I) of section 164(b)(5) of the Internal  
6 Revenue Code of 1986, as amended by the Tax Relief and  
7 Health Care Act of 2006, is amended by striking “, and  
8 before January 1, 2008”.