

110TH CONGRESS  
1ST SESSION

# S. 180

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

---

## IN THE SENATE OF THE UNITED STATES

JANUARY 4, 2007

Mrs. HUTCHISON (for herself, Mr. CORNYN, Mr. ALEXANDER, Mr. ENSIGN, Mr. ENZI, Mr. MARTINEZ, Mr. THUNE, and Mr. STEVENS) 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 Subparagraph (I) of section 164(b)(5) of the Internal  
6 Revenue Code of 1986, as amended by section 103 of divi-  
7 sion A of the Tax Relief and Health Care Act of 2006,  
8 is amended by striking “, and before January 1, 2008”.