

## Calendar No. 447

110TH CONGRESS  
1ST SESSION**S. 2233**

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

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## IN THE SENATE OF THE UNITED STATES

OCTOBER 25, 2007

Mrs. HUTCHISON (for herself, Mr. CORNYN, Mr. ALEXANDER, and Mr. CORKER) introduced the following bill; which was read the first time

OCTOBER 26, 2007

Read the second time and placed on the calendar

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**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 103 of division A of the Tax Relief

1 and Health Care Act of 2006, is amended by striking “,  
2 and before January 1, 2008”.

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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