

116TH CONGRESS  
1ST SESSION

# H. R. 2624

To amend the Internal Revenue Code of 1986 to increase the limitation  
on the deduction for State and local taxes.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 9, 2019

Ms. SHERRILL (for herself, Ms. STEFANIK, Mr. CISNEROS, and Mr. KING of  
New York) introduced the following bill; which was referred to the Com-  
mittee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase  
the limitation on the deduction for State and local 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 “SALT Relief and Mar-  
5 riage Penalty Elimination Act of 2019”.

6 **SEC. 2. INCREASE IN LIMITATION ON DEDUCTION FOR**  
7 **STATE AND LOCAL TAXES.**

8 (a) IN GENERAL.—Section 164(b)(6)(B) of the Inter-  
9 nal Revenue Code of 1986 is amended by striking  
10 “\$10,000 (\$5,000 in the case of a married individual filing

1 a separate return)” and inserting “an amount equal to  
2 the basic standard deduction in effect with respect to the  
3 taxpayer for the taxable year under paragraph (2) of sec-  
4 tion 63(c) (determined after the application of paragraph  
5 (7) and without regard to paragraphs (5) and (6) of such  
6 section)”.

7 (b) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2018.

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