

[117H613]

.....  
(Original Signature of Member)

118TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to repeal the limitation on the deduction for certain taxes, including State and local property and income taxes.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. GARBARINO introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to repeal the limitation on the deduction for certain taxes, including State and local property and income 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 “Securing Access to  
5 Lower Taxes by ensuring Deductibility Act” or the  
6 “SALT Deductibility Act”.

1   **SEC. 2. REPEAL OF LIMITATION ON DEDUCTION FOR STATE**  
2                           **AND LOCAL, ETC. TAXES.**

3           (a) **IN GENERAL.**—Section 164(b) of the Internal  
4 Revenue Code of 1986 is amended by striking paragraph  
5 (6).

6           (b) **EFFECTIVE DATE.**—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2022.