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(Original Signature of Member)

119TH 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, 2024.