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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

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

To amend the Internal Revenue Code of 1986 to modify the limitation on the amount individuals can deduct for certain State and local taxes.

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IN THE HOUSE OF REPRESENTATIVES

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

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

To amend the Internal Revenue Code of 1986 to modify the limitation on the amount individuals can deduct for certain 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 Fairness and  
5 Marriage Penalty Elimination Act”.

1 **SEC. 2. MODIFICATION OF LIMITATION ON DEDUCTION**  
2 **FOR CERTAIN STATE AND LOCAL TAXES OF**  
3 **INDIVIDUALS.**

4 (a) **IN GENERAL.**—Section 164(b)(6)(B) of the Inter-  
5 nal Revenue Code of 1986 is amended by striking “shall  
6 not exceed \$10,000 (\$5,000 in the case of a married indi-  
7 vidual filing a separate return).” and inserting “shall not  
8 exceed—

9 “(i) except as provided in clause (ii),  
10 \$100,000, and

11 “(ii) in the case of a joint return,  
12 \$200,000.”.

13 (b) **EFFECTIVE DATE.**—The amendment made by  
14 this section shall apply to taxable years beginning after  
15 December 31, 2024.