

117TH CONGRESS  
1ST SESSION

# H. R. 202

To amend the Internal Revenue Code of 1986 to repeal the limitation on deduction for State and local taxes, and for other purposes.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 2021

Mr. GARCIA of California introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to repeal the limitation on deduction for State and local taxes, and for other purposes.

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 Act  
5       of 2021”.

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

8       (a) IN GENERAL.—Section 164(b) is amended by  
9       striking paragraph (6).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall take effect as if included in section  
3 11042 of Public Law 115–97.

