

117TH CONGRESS
1ST SESSION

H. R. 2276

To amend the Internal Revenue Code of 1986 to make permanent the deduction for mortgage insurance premiums.

IN THE HOUSE OF REPRESENTATIVES

MARCH 29, 2021

Ms. BROWNLEY 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 make permanent the deduction for mortgage insurance premiums.

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 “Mortgage Insurance
5 Tax Deduction Act of 2021”.

6 **SEC. 2. DEDUCTION FOR MORTGAGE INSURANCE PRE-**
7 **MIUMS MADE PERMANENT.**

8 (a) IN GENERAL.—Section 163(h)(3)(E) of the Inter-
9 nal Revenue Code of 1986 is amended by striking clause
10 (iv).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to amounts paid or accrued after
3 December 31, 2020.

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