



(Original Signature of Member)

118TH CONGRESS
2^D SESSION

H. R. _____

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

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 certain married individuals can deduct for 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 Marriage Pen-
5 alty Elimination Act".

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

3 (a) **IN GENERAL.**—Section 164(b)(6) of the Internal
4 Revenue Code of 1986 is amended by adding at the end
5 the following: “In the case of a joint return for a taxable
6 year beginning after December 31, 2022, and before Jan-
7 uary 1, 2024, if the taxpayer’s adjusted gross income for
8 such taxable year is less than \$500,000, subparagraph (B)
9 shall be applied by substituting ‘\$20,000’ for ‘\$10,000’.”.

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