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119TH CONGRESS
1ST SESSION

H. R. 232

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2025

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

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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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘SALT Fairness and Marriage Penalty Elimination Act’’.

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

(a) IN GENERAL.—Section 164(b)(6)(B) of the Internal Revenue Code of 1986 is amended by striking ‘‘shall not exceed $10,000 ($5,000 in the case of a married individual filing a separate return).'' and inserting ''shall not exceed—

''(i) except as provided in clause (ii), $100,000, and

''(ii) in the case of a joint return, $200,000.''.

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

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