

119TH CONGRESS
1ST SESSION

S. 213

To amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified business income.

IN THE SENATE OF THE UNITED STATES

JANUARY 23, 2025

Mr. DAINES (for himself, Mr. GRASSLEY, Mr. CRAMER, Mr. MORAN, Mrs. BLACKBURN, Mr. ROUNDS, Mrs. CAPITO, Mr. RICKETTS, Mrs. BRITT, Mr. RISCH, Mr. SCHMITT, Mr. WICKER, Ms. LUMMIS, Mrs. HYDE-SMITH, Mr. TUBERVILLE, Mr. CRUZ, Mr. LANKFORD, Mr. HOEVEN, Mr. TILLIS, Mr. MARSHALL, Mr. JUSTICE, Mr. SHEEHY, Mrs. FISCHER, Ms. ERNST, Mr. CASSIDY, Mr. THUNE, Mr. BUDD, Mr. SCOTT of Florida, Mr. HAGERTY, Mr. BARRASSO, Mr. YOUNG, Mr. KENNEDY, Mr. SCOTT of South Carolina, Mr. BANKS, Mr. COTTON, Mr. CURTIS, Mr. SULLIVAN, and Mr. GRAHAM) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified business income.

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 “Main Street Tax Cer-
5 tainty Act”.

1 **SEC. 2. DEDUCTION FOR QUALIFIED BUSINESS INCOME**

2 **MADE PERMANENT.**

3 Section 199A of the Internal Revenue Code of 1986

4 is amended by striking subsection (i).

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