

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 622
OFFERED BY MR. RYAN OF WISCONSIN**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “State and Local Sales
3 Tax Deduction Fairness Act of 2015”.

**4 SEC. 2. PERMANENT EXTENSION OF DEDUCTION OF STATE
5 AND LOCAL GENERAL SALES TAXES.**

6 (a) **IN GENERAL.**—Section 164(b)(5) of the Internal
7 Revenue Code of 1986 is amended by striking subpara-
8 graph (I).

9 (b) **EFFECTIVE DATE.**—The amendment made by
10 this section shall apply to taxable years beginning after
11 December 31, 2014.

