

110TH CONGRESS
1ST SESSION

H. R. 411

To amend the Internal Revenue Code of 1986 to make permanent certain temporary provisions applicable to individuals, including the sales tax deduction, the child credit, the repeal of the estate tax, and the deduction for higher education expenses.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 11, 2007

Mr. MARIO DIAZ-BALART of Florida 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 certain temporary provisions applicable to individuals, including the sales tax deduction, the child credit, the repeal of the estate tax, and the deduction for higher education expenses.

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. CERTAIN EXPIRING PROVISIONS MADE PERMA-**
4 **NENT.**

5 (a) DEDUCTION FOR STATE AND LOCAL SALES
6 TAXES.—Paragraph (5) of section 164(b) of the Internal

1 Revenue Code of 1986 (relating to general sales tax) is
2 amended by striking subparagraph (L).

3 (b) CHILD CREDIT.—Section 901 of the Economic
4 Growth and Tax Relief Reconciliation Act of 2001 shall
5 not apply to section 201 of such Act (relating to modifica-
6 tions to child credit).

7 (c) MARRIAGE PENALTY RELIEF.—Section 901 of
8 the Economic Growth and Tax Relief Reconciliation Act
9 of 2001 shall not apply to title III of such Act (relating
10 to marriage penalty relief).

11 (d) REPEAL OF ESTATE TAX.—Section 901 of the
12 Economic Growth and Tax Relief Reconciliation Act of
13 2001 shall not apply to title V of such Act (relating to
14 estate, gift, and generation-skipping transfer tax provi-
15 sions).

16 (e) DEDUCTION FOR CERTAIN EXPENSES OF ELE-
17 MENTARY AND SECONDARY SCHOOL TEACHERS.—Sub-
18 paragraph (D) of section 62(a)(2) of such Code is amend-
19 ed by striking “In the case of taxable years beginning dur-
20 ing 2002, 2003, 2004, 2005, 2006, or 2007, the deduc-
21 tions” and inserting “The deductions”.

22 (f) DEDUCTION FOR TUITION AND RELATED EX-
23 PENSES.—

24 (1) Section 222 of such Code is amended by
25 striking subsection (e) (relating to termination).

1 (2) Section 901 of the Economic Growth and
2 Tax Relief Reconciliation Act of 2001 shall not
3 apply to section 431 of such Act (relating to deduc-
4 tion for higher education expenses).

5 (g) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2006.

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