

**Amendment Offered by Mr. Kind of Wisconsin**

This amendment would extend H.R. 1's repeal of the individual state and local tax deduction to include repeal of the deduction for all business organizations as well.

**AMENDMENT**

**OFFERED BY MR. KIND**

Page 103, strike lines 1 through 25 and insert the following:

1 **SEC. 1303. REPEAL OF DEDUCTION FOR CERTAIN TAXES.**

2 (a) PROPERTY AND INCOME.—Section 164(a) is  
3 amended—

4 (1) by striking paragraphs (1) and (2),

5 (2) by striking “State and local, and foreign”

6 in paragraph (3) and inserting “Foreign”, and

7 (3) by striking the flush language at the end.

8 (b) STATE AND LOCAL SALES TAX.—Section 164(b)

9 is amended by striking paragraph (5).

