

HR 4803

SALT Prepayment Deductibility Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 16, 2018

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jan 16, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/4803>

Sponsor

Name: Rep. Lance, Leonard [R-NJ-7]

Party: Republican • **State:** NJ • **Chamber:** House

Cosponsors (14 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Donovan, Daniel M., Jr. [R-NY-11]	R · NY		Jan 16, 2018
Rep. Faso, John J. [R-NY-19]	R · NY		Jan 16, 2018
Rep. Frelinghuysen, Rodney P. [R-NJ-11]	R · NJ		Jan 16, 2018
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		Jan 16, 2018
Rep. King, Peter T. [R-NY-2]	R · NY		Jan 16, 2018
Rep. LoBiondo, Frank A. [R-NJ-2]	R · NJ		Jan 16, 2018
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Jan 16, 2018
Rep. Stefanik, Elise M. [R-NY-21]	R · NY		Jan 16, 2018
Rep. Zeldin, Lee M. [R-NY-1]	R · NY		Jan 16, 2018
Rep. Hultgren, Randy [R-IL-14]	R · IL		Jan 29, 2018
Rep. McCollum, Betty [D-MN-4]	D · MN		Jan 29, 2018
Rep. Raskin, Jamie [D-MD-8]	D · MD		Jan 29, 2018
Rep. Garamendi, John [D-CA-3]	D · CA		Feb 7, 2018
Rep. Ruppertsberger, C. A. Dutch [D-MD-2]	D · MD		Feb 7, 2018

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 16, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 16, 2018)

SALT Prepayment Deductibility Act

This bill specifies that, for the purpose of the federal tax deduction for certain state and local taxes, amounts paid in 2017 for real property taxes assessed for 2018 must be treated as paid or accrued within 2017.

(Under current law, individual deductions for certain state and local taxes are limited during 2018-2025 to \$10,000 per year for individuals or \$5,000 for married individuals filing a separate return.)

Actions Timeline

- **Jan 16, 2018:** Introduced in House
- **Jan 16, 2018:** Referred to the House Committee on Ways and Means.

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