

HR 4274

Cutting Local Taxes by Reinstating SALT Act

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 10, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Sep 10, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/4274>

Sponsor

Name: Rep. Gottheimer, Josh [D-NJ-5]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Zeldin, Lee M. [R-NY-1]	R · NY		Sep 10, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 10, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 10, 2019)

This bill amends the Internal Revenue Code to repeal the limitation on individual deductions for certain state and local taxes. (For tax years 2018-2025, the deduction for certain state and local taxes is currently limited to \$10,000 per year for individuals or \$5,000 for married individuals filing a separate return.)

The bill also (1) limits the amount of the step-up in basis of property acquired from a decedent to \$5 million, for estate tax purposes, and (2) treats property contributed by a taxpayer to a private foundation as sold by such taxpayer on the date of such contribution for its fair market value.

Actions Timeline

- **Sep 10, 2019:** Introduced in House
- **Sep 10, 2019:** Referred to the House Committee on Ways and Means.

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