

## HR 1326

SALT Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Health

**Introduced:** Mar 1, 2023

**Current Status:** Referred to the Subcommittee on Health.

**Latest Action:** Referred to the Subcommittee on Health. (Mar 10, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/1326>

### Sponsor

**Name:** Rep. Porter, Katie [D-CA-47]

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

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Casten, Sean [D-IL-6]	D · IL		Apr 19, 2023
Rep. Levin, Mike [D-CA-49]	D · CA		Apr 19, 2023
Rep. Sherman, Brad [D-CA-32]	D · CA		Apr 19, 2023
Rep. Correa, J. Luis [D-CA-46]	D · CA		Mar 13, 2024

### Committee Activity

Committee	Chamber	Activity	Date
Energy and Commerce Committee	House	Referred to	Mar 10, 2023
Ways and Means Committee	House	Referred To	Mar 1, 2023

### Subjects & Policy Tags

**Policy Area:**

Health

### Related Bills

*No related bills are listed.*

## **Supporting Americans with Lower Taxes Act or the SALT Act**

This bill modifies the cap on state and local tax deductions (the SALT deduction) and provides for Medicare coverage of hearing and vision services.

Current law caps the SALT deduction at \$10,000 for single taxpayers and married couples filing jointly and \$5,000 for married taxpayers filing separately; the cap applies to tax years 2018 through 2025.

The bill permanently (1) eliminates any cap for single taxpayers or married couples filing jointly who make less than \$400,000 a year (\$200,000 for married taxpayers filing separately); (2) increases the cap to \$60,000 for single taxpayers or married couples filing jointly who make \$400,000 or more a year (\$30,000 for married taxpayers filing separately who make \$200,000 or more a year); and (3) phases down the cap for filers who make more than \$400,000 in a manner such that those who make \$1 million or more do not qualify for the deduction.

The bill also provides for Medicare coverage of hearing and vision services, including hearing aids, glasses, and contact lenses, beginning in 2025. It also appropriates any amounts received as a result of the bill's changes to the SALT cap to Medicare's Supplementary Medical Insurance Trust Fund and provides for specific fund transfers for FY2024 and FY2025 to support Medicare hearing and vision coverage.

## **Actions Timeline**

---

- **Mar 10, 2023:** Referred to the Subcommittee on Health.
- **Mar 1, 2023:** Introduced in House
- **Mar 1, 2023:** Referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.