

**AMENDMENT TO THE SENATE AMENDMENT TO
H.R. 5376
OFFERED BY MR. ARRINGTON OF TEXAS**

Repeal section 11301.

At the appropriate place, insert the following:

1 **SEC. _____ EXTENSION OF SALT CAP.**

2 (a) **IN GENERAL.**—Section 164(b)(6) of the Internal
3 Revenue Code of 1986 is amended—

4 (1) by striking “2026” and inserting “2028”,
5 and

6 (2) in the heading, by striking “2025” and in-
7 serting “2027”.

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to taxable years beginning after
10 2025.

