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:

SEC. 111 EXTENSION OF SALT CAP.

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

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

and

(2) in the heading, by striking “2025” and inserting “2027”.

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