

**AMENDMENT TO THE AMERICAN RESCUE PLAN**  
**ACT OF 2021**  
**OFFERED BY MR. GARCIA OF CALIFORNIA**

At the end of subtitle G of title IX, add the following:

**1 SEC. 9674. REPEAL OF LIMITATION ON DEDUCTION FOR**  
**2 STATE AND LOCAL, ETC. TAXES.**

**3 (a) IN GENERAL.**—Section 164(b) of the Internal  
**4 Revenue Code of 1986 is amended by striking paragraph**  
**5 (6).**

**6 (b) EFFECTIVE DATE.**—The amendment made by  
**7 subsection (a) shall take effect as if included in section**  
**8 11042 of Public Law 115-97.**

