

**AMENDMENT TO H.R. 8773, AS REPORTED  
OFFERED BY MR. GOTTHEIMER OF NEW JERSEY**

At the end of the bill (before the short title), insert  
the following:

1       SEC. \_\_\_\_\_. None of the funds made available by this  
2 Act may be used by the Internal Revenue Service to issue  
3 regulations or guidance which restrict States from enact-  
4 ing legislation or policies that provide relief to taxpayers  
5 from the dollar limitation on the State and local tax de-  
6 duction under section 164(b)(6)(B) of the Internal Rev-  
7 enue Code of 1986.

