

AMENDMENT TO H.R. 4438
OFFERED BY MR. GRAYSON OF FLORIDA

At the end add the following:

1 **SEC. 3. RULE TREATING MORTGAGE INSURANCE PRE-**
2 **MIUMS AS QUALIFIED RESIDENCE INTEREST**
3 **MADE PERMANENT.**

4 (a) **IN GENERAL.**—Section 163(h)(3)(E) of the Inter-
5 nal Revenue Code of 1986 is amended by striking clause
6 (iv).

7 (b) **EFFECTIVE DATE.**—The amendment made by
8 this section shall apply to amounts paid or incurred (or
9 properly allocable to periods) after December 31, 2013.

