

AMENDMENT TO
RULES COMMITTEE PRINT 115-39
OFFERED BY MR. JONES OF NORTH CAROLINA

Page 108, strike lines 21 through 25, and insert the following:

1 SEC. 1303. DEDUCTION FOR CERTAIN TAXES.

2 (a) IN GENERAL.—Section 164(b) is amended by
3 striking paragraph (5) and inserting the following new
4 paragraphs:

Page 109, after line 20, insert the following:

5 “(6) LIMITATION IN CASE OF SANCTUARY JU-
6 RISDICTIONS.—

7 “(A) IN GENERAL.—In the case of any
8 person located, in whole or in part, in a sanc-
9 tuary jurisdiction, paragraphs (1) and (2) of
10 subsection (a) shall not apply to State and local
11 taxes.

12 “(B) SANCTUARY JURISDICTION DE-
13 FINED.—For purposes of this paragraph, the
14 term ‘sanctuary jurisdiction’ means any State
15 or political subdivision of a State that has in ef-
16 fect a statute, ordinance, policy, or practice that

1 prohibits or restricts any government entity or
2 official from—

3 “(i) sending, receiving, maintaining,
4 or exchanging with any Federal, State, or
5 local government entity information re-
6 garding the citizenship or immigration sta-
7 tus (lawful or unlawful) of any individual,
8 or

9 “(ii) complying with any Department
10 of Homeland Security detainer ordering
11 that the government entity or official—

12 “(I) temporarily hold an alien in
13 custody so that the alien may be
14 taken into Federal custody,

15 “(II) transport the alien for
16 transfer to Federal custody; or

17 “(III) notify the Department
18 about the release of the alien.”.

