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:

SEC. 1303. DEDUCTION FOR CERTAIN TAXES.

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

Page 109, after line 20, insert the following:

“(6) LIMITATION IN CASE OF SANCTUARY JURISDICTIONS.—

“(A) IN GENERAL.—In the case of any person located, in whole or in part, in a sanctuary jurisdiction, paragraphs (1) and (2) of subsection (a) shall not apply to State and local taxes.

“(B) SANCTUARY JURISDICTION DEFINED.—For purposes of this paragraph, the term ‘sanctuary jurisdiction’ means any State or political subdivision of a State that has in effect a statute, ordinance, policy, or practice that
prohibits or restricts any government entity or official from—

“(i) sending, receiving, maintaining, or exchanging with any Federal, State, or local government entity information regarding the citizenship or immigration status (lawful or unlawful) of any individual, or

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

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

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

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