

AMENDMENT

OFFERED BY MR. LANCE OF NEW JERSEY

Add at the end of subtitle E the following new section:

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

3 (a) **IN GENERAL.**—Section 164(b), as amended by
4 section 142, is amended by striking paragraph (6).

5 (b) **EFFECTIVE DATE.**—The amendment made by
6 this section shall apply to taxable years beginning after
7 December 31, 2017.

