

AMENDMENT TO H.R. 4664, AS REPORTED
OFFERED BY MS. SHERRILL OF NEW JERSEY

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

1 **SEC.** ____.

2 None of the funds made available by this Act may
3 be used to prescribe regulations or other guidance that
4 restricts the ability of State or local governments to enact
5 by law, or otherwise provide for, relief to taxpayers from
6 the State and local tax (SALT) deduction limitation en-
7 acted under the Tax Cuts and Jobs Act (Public Law 8
8 115-97), including to issue rulings restricting (1) the de-
9 velopment of State-level charitable funds that allow tax-
10 payers to claim their full Federal charitable deduction or
11 (2) allowing pass-through entities to pay State or local
12 taxes at the entity level.

