AMENDMENT TO DIVISION D OF RULES

COMMITTEE PRINT 117-55

OFFERED BY MS. SHERRILL OF NEW JERSEY

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

TITLE IX—ADDITIONAL PROVISION

SEC. 901. None of the funds made available by this Act may be used to prescribe regulations or other guidance that restricts the ability of State or local governments to enact by law, or otherwise provide for, relief to taxpayers from the State and local tax (SALT) deduction limitation enacted under the Tax Cuts and Jobs Act (Public Law 115-97), including to issue rulings restricting (1) the development of State-level charitable funds that allow taxpayers to claim their full Federal charitable deduction or (2) allowing pass-through entities to pay State or local taxes at the entity level.