

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:

1 **TITLE IX—ADDITIONAL PROVISION**

2 SEC. 901. None of the funds made available by this
3 Act may be used to prescribe regulations or other guidance
4 that restricts the ability of State or local governments to
5 enact by law, or otherwise provide for, relief to taxpayers
6 from the State and local tax (SALT) deduction limitation
7 enacted under the Tax Cuts and Jobs Act (Public Law
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.

