

  
(Original Signature of Member)

117TH CONGRESS  
1ST SESSION

# H. R. \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to make permanent the deduction for mortgage insurance premiums.

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## IN THE HOUSE OF REPRESENTATIVES

Ms. BROWNLEY of California introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction for mortgage insurance premiums.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Mortgage Insurance  
5 Tax Deduction Act of 2021”.

1 **SEC. 2. DEDUCTION FOR MORTGAGE INSURANCE PRE-**  
2 **MIUMS MADE PERMANENT.**

3 (a) **IN GENERAL.**—Section 163(h)(3)(E) of the Inter-  
4 nal Revenue Code of 1986 is amended by striking clause  
5 (iv).

6 (b) **EFFECTIVE DATE.**—The amendment made by  
7 this section shall apply to amounts paid or accrued after  
8 December 31, 2020.