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(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.

IN THE HOUSE OF REPRESENTATIVES

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

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 Representatives 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.