

112TH CONGRESS  
2D SESSION

# H. R. 3999

To amend the Internal Revenue Code of 1986 to extend the deduction for mortgage insurance.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 9, 2012

Mr. BARROW introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the deduction for mortgage insurance.

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. MORTGAGE INSURANCE.**

4 (a) IN GENERAL.—Subclause (I) of section  
5 163(h)(3)(E)(iv) of the Internal Revenue Code of 1986  
6 is amended by striking “December 31, 2011” and insert-  
7 ing “December 31, 2013”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to amounts paid or accrued after  
3 December 31, 2011.

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