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Legislative update: House Democrats propose more modifications to “Build Back Better Act”

House Democrats today released a “managers amendment” that would further modify the tax and other provisions in H.R. 5376, the “Build Back Better Act,” as released last week by the House Rules Committee.

Proposed tax-related changes include an increase and extension of the limit on state and local tax deductions, as well as the addition of several provisions relating to individual retirement plans that had previously been approved by the House Ways and Means Committee.

- Read [text](#) [PDF 4.43 MB] (2,135 pages) of the managers amendment.
- Read a [section-by-section summary](#) [PDF 1.17 MB] (180 pages) of the managers amendment.
- Read a [comparison document “redline”](#) [PDF 8.6 MB] prepared by the House Rules Committee that shows the differences between text of the managers amendment with the legislative text of the Ways and Means bill (not including state and local tax (SALT) provisions as subsequently added).

What’s next

The Rules Committee has announced that it will hold a meeting on H.R. 5376 beginning this afternoon. It is possible that further modifications might be approved at that meeting. As a result, the bill that the full House of Representatives ultimately might consider may differ from the text released today.

Also, the Senate may, of course, make changes to any legislation the House approves.

Background

The version of the bill released by the House Rules Committee on October 29, 2021, reflected a substantial number of changes to the tax-related provisions of the version of the bill previously approved by the House Budget Committee in September 2021. Read an overview of these changes in [TaxNewsFlash](#).

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