

HOUSE AMENDMENT TO THE SENATE
AMENDMENT TO H.R. 1308
OFFERED BY MR. THOMAS OF CALIFORNIA

In lieu of the matter proposed to be inserted by the amendment of the Senate to the text of the bill, insert the following:

1 SECTION 1. SHORT TITLE, ETC.

2 (a) **SHORT TITLE.**—This Act may be cited as the
3 “All-American Tax Relief Act of 2003”.

4 (b) **AMENDMENT OF 1986 CODE.**—Except as other-
5 wise expressly provided, whenever in this Act an amend-
6 ment or repeal is expressed in terms of an amendment
7 to, or repeal of, a section or other provision, the reference
8 shall be considered to be made to a section or other provi-
9 sion of the Internal Revenue Code of 1986.

10 (c) TABLE OF CONTENTS.—

Sec. 1. Short title, etc.

TITLE I—CHILD TAX CREDIT

Sec. 101. Expansion of child tax credit.

TITLE II—ARMED FORCES TAX FAIRNESS

Sec. 201. Special rule for members of uniformed services and Foreign Service
in determining exclusion of gain from sale of principal resi-
dence.

Sec. 202. Restoration of full exclusion from gross income of death gratuity pay-
ment.

Sec. 203. Exclusion for amounts received under Department of Defense home-
owners assistance program.

Sec. 204. Expansion of combat zone filing rules to contingency operations.

Sec. 205. Modification of membership requirement for exemption from tax for
certain veterans' organizations.



- Sec. 206. Clarification of the treatment of certain dependent care assistance programs.
- Sec. 207. Clarification relating to exception from additional tax on certain distributions from qualified tuition programs, etc., on account of attendance at military academy.
- Sec. 208. Above-the-line deduction for overnight travel expenses of National Guard and Reserve members.

TITLE III—SUSPENSION OF TAX-EXEMPT STATUS OF TERRORIST ORGANIZATIONS

- Sec. 301. Suspension of tax-exempt status of terrorist organizations.

TITLE IV—RELIEF FOR ASTRONAUTS

- Sec. 401. Tax relief and assistance for families of astronauts who lose their lives on a space mission.

1 **TITLE I—CHILD TAX CREDIT**

2 **SEC. 101. EXPANSION OF CHILD TAX CREDIT.**

3 (a) CREDIT REFUNDABILITY.—Clause (i) of section
 4 24(d)(1)(B) (relating to portion of credit refundable) is
 5 amended by striking “(10 percent in the case of taxable
 6 years beginning before January 1, 2005)”.

7 (b) INCREASE IN CREDIT THROUGH 2010.—Sub-
 8 section (a) of section 24 (relating to child tax credit) is
 9 amended to read as follows:

10 “(a) ALLOWANCE OF CREDIT.—There shall be al-
 11 lowed as a credit against the tax imposed by this chapter
 12 for the taxable year with respect to each qualifying child
 13 of the taxpayer an amount equal to \$1,000.”.

14 (c) REMOVAL OF MARRIAGE PENALTY IN PHASEOUT
 15 THRESHOLDS.—Paragraph (2) of section 24(b) is amend-
 16 ed to read as follows:



1 “(2) THRESHOLD AMOUNT.—For purposes of
2 paragraph (1), the term ‘threshold amount’ means
3 \$75,000 (\$150,000 in the case of a joint return).”.

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2002.

7 (e) APPLICATION OF EGTRRA SUNSET.—Each
8 amendment made by this section shall be subject to title
9 IX of the Economic Growth and Tax Relief Reconciliation
10 Act of 2001 to the same extent and in the same manner
11 as section 201 of such Act.

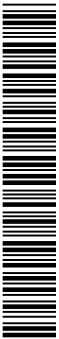
12 **TITLE II—ARMED FORCES TAX**
13 **FAIRNESS**

14 **SEC. 201. SPECIAL RULE FOR MEMBERS OF UNIFORMED**
15 **SERVICES AND FOREIGN SERVICE IN DETER-**
16 **MINING EXCLUSION OF GAIN FROM SALE OF**
17 **PRINCIPAL RESIDENCE.**

18 (a) IN GENERAL.—Subsection (d) of section 121 (re-
19 lating to exclusion of gain from sale of principal residence)
20 is amended by adding at the end the following new para-
21 graph:

22 “(10) MEMBERS OF UNIFORMED SERVICES AND
23 FOREIGN SERVICE.—

24 “(A) IN GENERAL.—At the election of an
25 individual with respect to a property, the run-



1 ning of the 5-year period referred to in sub-
2 sections (a) and (c)(1)(B) and paragraph (7) of
3 this subsection with respect to such property
4 shall be suspended during any period that such
5 individual or such individual's spouse is serving
6 on qualified official extended duty as a member
7 of the uniformed services or as a member of the
8 Foreign Service.

9 “(B) MAXIMUM PERIOD OF SUSPENSION.—
10 Such 5-year period shall not be extended more
11 than 5 years by reason of subparagraph (A).

12 “(C) QUALIFIED OFFICIAL EXTENDED
13 DUTY.—For purposes of this paragraph—

14 “(i) IN GENERAL.—The term ‘quali-
15 fied official extended duty’ means any ex-
16 tended duty while serving at a duty station
17 which is at least 150 miles from such prop-
18 erty or while residing under Government
19 orders in Government quarters.

20 “(ii) UNIFORMED SERVICES.—The
21 term ‘uniformed services’ has the meaning
22 given such term by section 101(a)(5) of
23 title 10, United States Code, as in effect
24 on the date of the enactment of this para-
25 graph.



1 “(iii) FOREIGN SERVICE.—The term
2 ‘member of the Foreign Service’ has the
3 meaning given the term ‘member of the
4 Service’ by paragraph (1), (2), (3), (4), or
5 (5) of section 103 of the Foreign Service
6 Act of 1980, as in effect on the date of the
7 enactment of this paragraph.

8 “(iv) EXTENDED DUTY.—The term
9 ‘extended duty’ means any period of active
10 duty pursuant to a call or order to such
11 duty for a period in excess of 180 days or
12 for an indefinite period.

13 “(D) SPECIAL RULES RELATING TO ELEC-
14 TION.—

15 “(i) ELECTION LIMITED TO 1 PROP-
16 PERTY AT A TIME.—An election under sub-
17 paragraph (A) with respect to any property
18 may not be made if such an election is in
19 effect with respect to any other property.

20 “(ii) REVOCATION OF ELECTION.—An
21 election under subparagraph (A) may be
22 revoked at any time.”.

23 (b) EFFECTIVE DATE; SPECIAL RULE.—

24 (1) EFFECTIVE DATE.—The amendment made
25 by this section shall take effect as if included in the



1 amendments made by section 312 of the Taxpayer
2 Relief Act of 1997.

3 (2) WAIVER OF LIMITATIONS.—If refund or
4 credit of any overpayment of tax resulting from the
5 amendment made by this section is prevented at any
6 time before the close of the 1-year period beginning
7 on the date of the enactment of this Act by the oper-
8 ation of any law or rule of law (including res judi-
9 cata), such refund or credit may nevertheless be
10 made or allowed if claim therefor is filed before the
11 close of such period.

12 **SEC. 202. RESTORATION OF FULL EXCLUSION FROM GROSS**
13 **INCOME OF DEATH GRATUITY PAYMENT.**

14 (a) IN GENERAL.—Paragraph (3) of section 134(b)
15 (relating to qualified military benefit) is amended by add-
16 ing at the end the following new subparagraph:

17 “(C) EXCEPTION FOR DEATH GRATUITY
18 ADJUSTMENTS MADE BY LAW.—Subparagraph
19 (A) shall not apply to any adjustment to the
20 amount of death gratuity payable under chapter
21 75 of title 10, United States Code, which is
22 pursuant to a provision of law enacted before
23 December 31, 1991.”



1 (b) CONFORMING AMENDMENT.—Section
2 134(b)(3)(A) is amended by striking “subparagraph (B)”
3 and inserting “subparagraphs (B) and (C)”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply with respect to deaths occurring
6 after September 10, 2001.

7 **SEC. 203. EXCLUSION FOR AMOUNTS RECEIVED UNDER DE-**
8 **PARTMENT OF DEFENSE HOMEOWNERS AS-**
9 **SISTANCE PROGRAM.**

10 (a) IN GENERAL.—Subsection (a) of section 132 (re-
11 lating to certain fringe benefits) is amended by striking
12 “or” at the end of paragraph (6), by striking the period
13 at the end of paragraph (7) and inserting “, or” and by
14 adding at the end the following new paragraph:

15 “(8) qualified military base realignment and
16 closure fringe.”.

17 (b) QUALIFIED MILITARY BASE REALIGNMENT AND
18 CLOSURE FRINGE.—Section 132 is amended by redesignig-
19 nating subsection (n) as subsection (o) and by inserting
20 after subsection (m) the following new subsection:

21 “(n) QUALIFIED MILITARY BASE REALIGNMENT AND
22 CLOSURE FRINGE.—

23 “(1) IN GENERAL.—For purposes of this sec-
24 tion, the term ‘qualified military base realignment
25 and closure fringe’ means 1 or more payments under



1 the authority of section 1013 of the Demonstration
2 Cities and Metropolitan Development Act of 1966
3 (42 U.S.C. 3374) (as in effect on the date of the en-
4 actment of this subsection).

5 “(2) LIMITATION.—With respect to any prop-
6 erty, such term shall not include any payment re-
7 ferred to in paragraph (1) to the extent that the
8 sum of all such payments related to such property
9 exceeds the amount described in clause (1) of sub-
10 section (c) of such section (as in effect on such
11 date).”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to payments made after the date
14 of the enactment of this Act.

15 **SEC. 204. EXPANSION OF COMBAT ZONE FILING RULES TO**
16 **CONTINGENCY OPERATIONS.**

17 (a) IN GENERAL.—Subsection (a) of section 7508
18 (relating to time for performing certain acts postponed by
19 reason of service in combat zone) is amended—

20 (1) by inserting “or when deployed outside the
21 United States away from the individual’s permanent
22 duty station while participating in an operation des-
23 ignated by the Secretary of Defense as a contin-
24 gency operation (as defined in section 101(a)(13) of
25 title 10, United States Code) or which became such



1 a contingency operation by operation of law” after
2 “section 112”,

3 (2) by inserting in the first sentence “or at any
4 time during the period of such contingency oper-
5 ation” after “for purposes of such section”,

6 (3) by inserting “or operation” after “such an
7 area”, and

8 (4) by inserting “or operation” after “such
9 area”.

10 (b) CONFORMING AMENDMENTS.—

11 (1) Section 7508(d) is amended by inserting
12 “or contingency operation” after “area”.

13 (2) The heading for section 7508 is amended by
14 inserting “**OR CONTINGENCY OPERATION**” after
15 “**COMBAT ZONE**”.

16 (3) The item relating to section 7508 in the
17 table of sections for chapter 77 is amended by in-
18 serting “or contingency operation” after “combat
19 zone”.

20 (c) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to any period for performing an
22 act which has not expired before the date of the enactment
23 of this Act.



1 **SEC. 205. MODIFICATION OF MEMBERSHIP REQUIREMENT**
2 **FOR EXEMPTION FROM TAX FOR CERTAIN**
3 **VETERANS' ORGANIZATIONS.**

4 (a) IN GENERAL.—Subparagraph (B) of section
5 501(c)(19) (relating to list of exempt organizations) is
6 amended by striking “or widowers” and inserting “, wid-
7 owers, ancestors, or lineal descendants”.

8 (b) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years beginning after
10 the date of the enactment of this Act.

11 **SEC. 206. CLARIFICATION OF THE TREATMENT OF CERTAIN**
12 **DEPENDENT CARE ASSISTANCE PROGRAMS.**

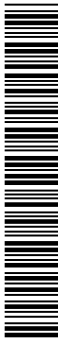
13 (a) IN GENERAL.—Subsection (b) of section 134 (de-
14 fining qualified military benefit) is amended by adding at
15 the end the following new paragraph:

16 “(4) CLARIFICATION OF CERTAIN BENEFITS.—
17 For purposes of paragraph (1), such term includes
18 any dependent care assistance program (as in effect
19 on the date of the enactment of this paragraph) for
20 any individual described in paragraph (1)(A).”.

21 (b) CONFORMING AMENDMENTS.—

22 (1) Section 134(b)(3)(A) (as amended by sec-
23 tion 202) is further amended by inserting “and
24 paragraph (4)” after “subparagraphs (B) and (C)”.

25 (2) Section 3121(a)(18) is amended by striking
26 “or 129” and inserting “, 129, or 134(b)(4)”.



1 (3) Section 3306(b)(13) is amended by striking
2 “or 129” and inserting “, 129, or 134(b)(4)”.

3 (4) Section 3401(a)(18) is amended by striking
4 “or 129” and inserting “, 129, or 134(b)(4)”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2002.

8 **SEC. 207. CLARIFICATION RELATING TO EXCEPTION FROM**
9 **ADDITIONAL TAX ON CERTAIN DISTRIBUTIONS FROM QUALIFIED TUITION PRO-**
10 **GRAMS, ETC., ON ACCOUNT OF ATTENDANCE**
11 **AT MILITARY ACADEMY.**
12

13 (a) IN GENERAL.—Subparagraph (B) of section
14 530(d)(4) (relating to exceptions from additional tax for
15 distributions not used for educational purposes) is amend-
16 ed by striking “or” at the end of clause (iii), by redesignig-
17 nating clause (iv) as clause (v), and by inserting after
18 clause (iii) the following new clause:

19 “(iv) made on account of the attend-
20 ance of the designated beneficiary at the
21 United States Military Academy, the
22 United States Naval Academy, the United
23 States Air Force Academy, the United
24 States Coast Guard Academy, or the
25 United States Merchant Marine Academy,



1 to the extent that the amount of the pay-
2 ment or distribution does not exceed the
3 costs of advanced education (as defined by
4 section 2005(e)(3) of title 10, United
5 States Code, as in effect on the date of the
6 enactment of this section) attributable to
7 such attendance, or”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall take effect for taxable years beginning
10 after December 31, 2002.

11 **SEC. 208. ABOVE-THE-LINE DEDUCTION FOR OVERNIGHT**
12 **TRAVEL EXPENSES OF NATIONAL GUARD**
13 **AND RESERVE MEMBERS.**

14 (a) DEDUCTION ALLOWED.—Section 162 (relating to
15 certain trade or business expenses) is amended by redesignig-
16 nating subsection (p) as subsection (q) and inserting after
17 subsection (o) the following new subsection:

18 “(p) TREATMENT OF EXPENSES OF MEMBERS OF
19 RESERVE COMPONENT OF ARMED FORCES OF THE
20 UNITED STATES.—For purposes of subsection (a)(2), in
21 the case of an individual who performs services as a mem-
22 ber of a reserve component of the Armed Forces of the
23 United States at any time during the taxable year, such
24 individual shall be deemed to be away from home in the
25 pursuit of a trade or business for any period during which



1 such individual is away from home in connection with such
2 services.”.

3 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
4 PAYER ELECTS TO ITEMIZE.—Paragraph (2) of section
5 62(a) (relating to certain trade and business deductions
6 of employees) is amended by adding at the end the fol-
7 lowing new subparagraph:

8 “(E) CERTAIN EXPENSES OF MEMBERS OF
9 RESERVE COMPONENTS OF THE ARMED FORCES
10 OF THE UNITED STATES.—The deductions al-
11 lowed by section 162 which consist of expenses,
12 not in excess of \$1,500, paid or incurred by the
13 taxpayer in connection with the performance of
14 services by such taxpayer as a member of a re-
15 serve component of the Armed Forces of the
16 United States for any period during which such
17 individual is more than 100 miles away from
18 home in connection with such services.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to amounts paid or incurred in tax-
21 able years beginning after December 31, 2002.



1 **TITLE III—SUSPENSION OF TAX-**
2 **EXEMPT STATUS OF TER-**
3 **RORIST ORGANIZATIONS**

4 **SEC. 301. SUSPENSION OF TAX-EXEMPT STATUS OF TER-**
5 **RORIST ORGANIZATIONS.**

6 (a) IN GENERAL.—Section 501 (relating to exemp-
7 tion from tax on corporations, certain trusts, etc.) is
8 amended by redesignating subsection (p) as subsection (q)
9 and by inserting after subsection (o) the following new
10 subsection:

11 “(p) SUSPENSION OF TAX-EXEMPT STATUS OF TER-
12 RORIST ORGANIZATIONS.—

13 “(1) IN GENERAL.—The exemption from tax
14 under subsection (a) with respect to any organiza-
15 tion described in paragraph (2), and the eligibility of
16 any organization described in paragraph (2) to apply
17 for recognition of exemption under subsection (a),
18 shall be suspended during the period described in
19 paragraph (3).

20 “(2) TERRORIST ORGANIZATIONS.—An organi-
21 zation is described in this paragraph if such organi-
22 zation is designated or otherwise individually
23 identified—

24 “(A) under section 212(a)(3)(B)(vi)(II) or
25 219 of the Immigration and Nationality Act as



1 a terrorist organization or foreign terrorist or-
2 ganization,

3 “(B) in or pursuant to an Executive order
4 which is related to terrorism and issued under
5 the authority of the International Emergency
6 Economic Powers Act or section 5 of the
7 United Nations Participation Act of 1945 for
8 the purpose of imposing on such organization
9 an economic or other sanction, or

10 “(C) in or pursuant to an Executive order
11 issued under the authority of any Federal law
12 if—

13 “(i) the organization is designated or
14 otherwise individually identified in or pur-
15 suant to such Executive order as sup-
16 porting or engaging in terrorist activity (as
17 defined in section 212(a)(3)(B) of the Im-
18 migration and Nationality Act) or sup-
19 porting terrorism (as defined in section
20 140(d)(2) of the Foreign Relations Author-
21 ization Act, Fiscal Years 1988 and 1989);
22 and

23 “(ii) such Executive order refers to
24 this subsection.



1 “(3) PERIOD OF SUSPENSION.—With respect to
2 any organization described in paragraph (2), the pe-
3 riod of suspension—

4 “(A) begins on the later of—

5 “(i) the date of the first publication of
6 a designation or identification described in
7 paragraph (2) with respect to such organi-
8 zation, or

9 “(ii) the date of the enactment of this
10 subsection, and

11 “(B) ends on the first date that all des-
12 ignations and identifications described in para-
13 graph (2) with respect to such organization are
14 rescinded pursuant to the law or Executive
15 order under which such designation or identi-
16 fication was made.

17 “(4) DENIAL OF DEDUCTION.—No deduction
18 shall be allowed under section 170, 545(b)(2),
19 556(b)(2), 642(c), 2055, 2106(a)(2), or 2522 for
20 any contribution to an organization described in
21 paragraph (2) during the period described in para-
22 graph (3).

23 “(5) DENIAL OF ADMINISTRATIVE OR JUDICIAL
24 CHALLENGE OF SUSPENSION OR DENIAL OF DEDUC-
25 TION.—Notwithstanding section 7428 or any other



1 provision of law, no organization or other person
2 may challenge a suspension under paragraph (1), a
3 designation or identification described in paragraph
4 (2), the period of suspension described in paragraph
5 (3), or a denial of a deduction under paragraph (4)
6 in any administrative or judicial proceeding relating
7 to the Federal tax liability of such organization or
8 other person.

9 “(6) ERRONEOUS DESIGNATION.—

10 “(A) IN GENERAL.—If—

11 “(i) the tax exemption of any organi-
12 zation described in paragraph (2) is sus-
13 pended under paragraph (1),

14 “(ii) each designation and identifica-
15 tion described in paragraph (2) which has
16 been made with respect to such organiza-
17 tion is determined to be erroneous pursu-
18 ant to the law or Executive order under
19 which such designation or identification
20 was made, and

21 “(iii) the erroneous designations and
22 identifications result in an overpayment of
23 income tax for any taxable year by such
24 organization,



1 credit or refund (with interest) with respect to
2 such overpayment shall be made.

3 “(B) WAIVER OF LIMITATIONS.—If the
4 credit or refund of any overpayment of tax de-
5 scribed in subparagraph (A)(iii) is prevented at
6 any time by the operation of any law or rule of
7 law (including res judicata), such credit or re-
8 fund may nevertheless be allowed or made if the
9 claim therefor is filed before the close of the 1-
10 year period beginning on the date of the last
11 determination described in subparagraph
12 (A)(ii).

13 “(7) NOTICE OF SUSPENSIONS.—If the tax ex-
14 emption of any organization is suspended under this
15 subsection, the Internal Revenue Service shall up-
16 date the listings of tax-exempt organizations and
17 shall publish appropriate notice to taxpayers of such
18 suspension and of the fact that contributions to such
19 organization are not deductible during the period of
20 such suspension.”.

21 (b) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to designations made before, on,
23 or after the date of the enactment of this Act.



1 **TITLE IV—RELIEF FOR**
 2 **ASTRONAUTS**

3 **SEC. 401. TAX RELIEF AND ASSISTANCE FOR FAMILIES OF**
 4 **ASTRONAUTS WHO LOSE THEIR LIVES ON A**
 5 **SPACE MISSION.**

6 (a) INCOME TAX RELIEF.—

7 (1) IN GENERAL.—Subsection (d) of section
 8 692 (relating to income taxes of members of Armed
 9 Forces and victims of certain terrorist attacks on
 10 death) is amended by adding at the end the fol-
 11 lowing new paragraph:

12 “(5) RELIEF WITH RESPECT TO ASTRO-
 13 NAUTS.—The provisions of this subsection shall
 14 apply to any astronaut whose death occurs while on
 15 a space mission, except that paragraph (3)(B) shall
 16 be applied by using the date of the death of the as-
 17 tronaut rather than September 11, 2001.”.

18 (2) CONFORMING AMENDMENTS.—

19 (A) Section 5(b)(1) is amended by insert-
 20 ing “, astronauts,” after “Forces”.

21 (B) Section 6013(f)(2)(B) is amended by
 22 inserting “, astronauts,” after “Forces”.

23 (3) CLERICAL AMENDMENTS.—



1 (A) The heading of section 692 is amended
2 by inserting “, **ASTRONAUTS,**” after
3 “**FORCES**”.

4 (B) The item relating to section 692 in the
5 table of sections for part II of subchapter J of
6 chapter 1 is amended by inserting “, astro-
7 nauts,” after “Forces”.

8 (4) EFFECTIVE DATE.—The amendments made
9 by this subsection shall apply with respect to any as-
10 tronaut whose death occurs after December 31,
11 2002.

12 (b) DEATH BENEFIT RELIEF.—

13 (1) IN GENERAL.—Subsection (i) of section 101
14 (relating to certain death benefits) is amended by
15 adding at the end the following new paragraph:

16 “(4) RELIEF WITH RESPECT TO ASTRO-
17 NAUTS.—The provisions of this subsection shall
18 apply to any astronaut whose death occurs while on
19 a space mission.”.

20 (2) CLERICAL AMENDMENT.—The heading for
21 subsection (i) of section 101 is amended by inserting
22 “OR ASTRONAUTS” after “VICTIMS”.

23 (3) EFFECTIVE DATE.—The amendments made
24 by this subsection shall apply to amounts paid after



1 December 31, 2002, with respect to deaths occurring
2 after such date.

3 (c) ESTATE TAX RELIEF.—

4 (1) IN GENERAL.—Subsection (b) of section
5 2201 (defining qualified decedent) is amended by
6 striking “and” at the end of paragraph (1)(B), by
7 striking the period at the end of paragraph (2) and
8 inserting “, and”, and by adding at the end the fol-
9 lowing new paragraph:

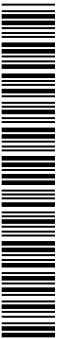
10 “(3) any astronaut whose death occurs while on
11 a space mission.”.

12 (2) CLERICAL AMENDMENTS.—

13 (A) The heading of section 2201 is amend-
14 ed by inserting “, **DEATHS OF ASTRO-**
15 **NAUTS,**” after “**FORCES**”.

16 (B) The item relating to section 2201 in
17 the table of sections for subchapter C of chap-
18 ter 11 is amended by inserting “, deaths of as-
19 tronauts,” after “Forces”.

20 (3) EFFECTIVE DATE.—The amendments made
21 by this subsection shall apply to estates of decedents
22 dying after December 31, 2002.



In lieu of the matter inserted by the Senate to the
long title of the bill, insert the following: “An Act to

amend the Internal Revenue Code of 1986 to enhance fairness in the internal revenue laws, and for other purposes.”.

