

**Brady Amendment to the
Small Business and Infrastructure Jobs Tax Act of 2010
(H.R. 4849)**

Leg. Counsel Amendment File Number: bradtx_051.xml

Summary: Mr. Brady offers an amendment to strike Section 301 from the bill. Section 301 is an offset that increases the tax burden on U.S. subsidiaries of foreign companies and it undermines many existing U.S. tax treaties with our foreign trading partners.

AMENDMENT

OFFERED BY MR. BRADY OF TEXAS

Strike section 301 (relating to limitation on treaty benefits for certain deductible payments).

