

AMENDMENT TO H.R. 9237

OFFERED BY Mr. Takano

Page 17, strike lines 9 through 17.

Page 17, line 18, redesignate subsection (c) as subsection (b).

Strike section 108 and insert the following new section:

1 **SEC. 108. OFFSET.**

2 (a) ESTATE TAX.—In the case of estates of decedents
3 dying or gifts made during the period beginning on the
4 date of the enactment of this Act and ending on December
5 31, 2035, section 2010(c)(3)(A) of the Internal Revenue
6 Code of 1986 shall be applied by substituting
7 “\$14,000,000” for “\$15,000,000”.

8 (b) RESCISSION OF ONE BIG BEAUTIFUL BILL ACT
9 FUNDS FOR DEPARTMENT OF DEFENSE.—Notwith-
10 standing any other provision of law, of the unobligated
11 balances of amounts made available under title II of the
12 Act entitled “An Act to provide for reconciliation pursuant
13 to title II of H. Con. Res. 14”, approved July 4, 2025
14 (Public Law 119–21; 139 Stat. 112) (commonly known
15 as the “One Big Beautiful Bill Act”), an amount sufficient

1 to offset the costs of carrying out the amendments made
2 by this Act, minus amounts paid to the United States pur-
3 suant to subsection (a), is hereby rescinded.

