

AMENDMENT

OFFERED BY MR. CROWLEY OF NEW YORK

At the end of the bill, insert the following:

1 **SEC. ____ . PROHIBITION OF TAX INCREASE ON AMERICA'S**
2 **MIDDLE CLASS.**

3 Any amendment made by this Act shall not apply to
4 any taxable year beginning during any calendar year if
5 such application of such amendment would result in an
6 increase in the tax imposed by chapter 1 of the Internal
7 Revenue Code of 1986 for any taxpayer whose household
8 income is less than 500 percent of the poverty line for
9 the size of the family involved for a taxable year of the
10 taxpayer beginning in such calendar year (compared to the
11 tax which would be imposed under such chapter for such
12 taxable year determined without regard to such amend-
13 ment).

