Page 11, after line 14, add the following (and amend the table of contents accordingly):

TITLE III—PROHIBITION OF TAX INCREASE ON AMERICA’S MIDDLE CLASS

SEC. 301. PROHIBITION OF TAX INCREASE ON AMERICA’S MIDDLE CLASS.

This Act, and the amendments made thereby, shall not take effect during any calendar year, or apply to any taxable year beginning during such calendar year, if such application would result in an increase in the tax imposed by chapter 1 of the Internal Revenue Code of 1986 for any taxpayer (including individuals and small businesses) for a taxable year beginning in such calendar year (compared to the tax which would be imposed under such chapter for such taxable year determined as if such sections and amendments had never been enacted).