AMENDMENT

OFFERED BY MR. LEWIS OF GEORGIA

At the appropriate place, insert the following new section:

SEC. _____ DELAYED APPLICATION OF PROVISIONS.

(a) IN GENERAL.—None of the provisions described in subsection (b) shall apply with respect to any taxable year that begins on or before the date described in subsection (c).

(b) PROVISIONS DESCRIBED.—The provisions described in this subsection are provisions enacted by this Act that have the effect of lowering revenues below the level projected for the corresponding time period in the most recent Congressional Budget Office revenue baseline, as determined by the Department of the Treasury.

(c) DATE DESCRIBED.—The date described in this subsection is the date on which—

(1) the Armed Forces have been withdrawn from all hostilities in Afghanistan, Iraq, and Syria; and
(2) the amount of the Federal deficit for the previous fiscal year as reported by the Congressional Budget Office is not greater than zero.