

**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 3
OFFERED BY MR. CROWLEY OF NEW YORK**

Add at the end the following:

1 **TITLE III—PROHIBITION OF TAX**
2 **INCREASE ON AMERICA’S**
3 **MIDDLE CLASS**

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

6 This Act, and the amendments made thereby, shall
7 not take effect during any calendar year, or apply to any
8 taxable year beginning during such calendar year, if such
9 application would result in an increase in the tax imposed
10 by chapter 1 of the Internal Revenue Code of 1986 for
11 any taxpayer (including individuals and small businesses)
12 for a taxable year beginning in such calendar year (com-
13 pared to the tax which would be imposed under such chap-
14 ter for such taxable year determined as if such sections
15 and amendments had never been enacted).

