

AMENDMENT TO RULES COMMITTEE PRINT 114-

57

OFFERED BY MR. GUTIÉRREZ OF ILLINOIS

Page 152, after line 20, add the following:

1 **TITLE VIII—PUERTO RICO AND**
2 **POSSESSION TAX CREDIT**

3 **SEC. 801. REINSTATEMENT OF CREDIT.**

4 (a) **IN GENERAL.**—Section 936 of the Internal Rev-
5 enue Code of 1986 is amended by striking subsection (j).

6 (b) **EFFECTIVE DATE.**—The amendment made by
7 subsection (a) shall apply to taxable years beginning after
8 December 31, 2016.

