

**AMENDMENT TO H.R. 5325, AS REPORTED  
OFFERED BY MR. HASTINGS OF FLORIDA**

At the end of the bill (before the short title), insert  
the following:

1 TITLE III—INFLATION ADJUSTMENT OF LIVING  
2 EXPENSE LIMITATION ON DEDUCTION FOR  
3 MEMBERS OF CONGRESS

4 INFLATION ADJUSTMENT OF LIVING EXPENSE  
5 LIMITATION ON DEDUCTION FOR MEMBERS OF CONGRESS

6 SEC. 301. (a) IN GENERAL.—Section 162 of the In-  
7 ternal Revenue Code of 1986 is amended by redesignating  
8 subsection (q) as subsection (r) and by inserting after sub-  
9 section (p) the following new subsection:

10 “(q) INFLATION ADJUSTMENT OF LIVING EXPENSE  
11 LIMITATION.—In the case of any taxable year beginning  
12 in a calendar year after 2015, the \$3,000 amount con-  
13 tained in subsection (a) shall be increased by an amount  
14 equal to—

15 “(1) such dollar amount, multiplied by  
16 “(2) the cost-of-living adjustment determined  
17 under section 1(f)(3) for the calendar year in which  
18 the taxable year begins, determined by substituting

1       ‘calendar year 1953’ for ‘calendar year 1992’ in sub-  
2       paragraph (B) thereof.

3 Any increase determined under the preceding sentence  
4 shall be rounded to the nearest multiple of \$50.”.

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

