AMENDMENT TO THE SENATE AMENDMENT TO
H.R. 5376

OFFERED BY ________________________________

In section 10301, insert “(a)” before “IN GEN-
ERAL”.

Add at the end of section 10301 the following:

(b) LIMITATION.—

(1) IN GENERAL.—None of the funds made
available by this Act may be used to increase the
number of audits of taxpayers with a gross income
of $75,000 or less.

(2) REPORTING.—The Secretary of the Treas-
ury shall submit to Congress, with respect to each
calendar quarter beginning after the date of the en-
actment of this Act and before the date on which all
of the funds made available by this Act have been
expended, a written certification that the require-
ment of paragraph (6) has been met with respect to
such calendar quarter.