

AMENDMENT TO THE

SENATE AMENDMENT TO H.R. 1

OFFERED BY MR. HORSFORD OF NEVADA

At the end of Title VII, Chapter 2, add the following new section:

**SEC. ____ . RULES PREVENTING TAXES ON TIPS MADE
PERMANENT.**

(a) IN GENERAL.—Section 224, as added by this Act, is amended by striking subsection (h).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2024.