

**AMENDMENT TO RULES COMMITTEE PRINT 115-39**  
**H.R. 1**  
**OFFERED BY MS. JACKSON LEE OF TEXAS**

*At the appropriate place, insert the following new section:*

**SEC. \_\_\_\_.** DELAYED APPLICATION OF PROVISIONS.

(a) **IN GENERAL.**-None of the provisions described in subsection (b) shall apply with respect to any taxable year that begins on or before the date described in subsection (c).

(b) **PROVISIONS DESCRIBED.**-The provisions described in this subsection are provisions enacted by this Act that have the effect of lowering revenues below the level projected for the corresponding time period in the most recent Congressional Budget Office revenue baseline, as determined by the Department of the Treasury.

(c) **DATE DESCRIBED.**-The date described in this subsection is the date on which-

- (1) the Secretary of Homeland Security submits to Congress a report certifying that the areas covered by Presidential Natural Disaster Declarations for Hurricanes Harvey, Irma, and Maria have fully recovered economically, as measured by a gross domestic product that exceeds by 10 percent the gross domestic product for such areas in the fiscal year preceding the Presidential Disaster Declaration; and
- (2) the amount of the Federal deficit for the previous fiscal year as reported by the Congressional Budget Office is not greater than zero.