

AMENDMENT TO RULES COMMITTEE PRINT 115-

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OFFERED BY MR. LARSEN OF WASHINGTON

At the end of subtitle G of title X, add the following:

1 **SEC. 1086. EXEMPTION FOR SURVIVOR BENEFIT ANNUITY**

2 **PLAN PAYMENTS FROM THE INDIVIDUAL AL-**

3 **TERNATIVE MINIMUM TAX.**

4 (a) IN GENERAL.—Section 59(j)(1) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new flush sentence:

7 “Solely for purposes of this subsection, any annuity
8 paid under the Survivor Benefit Plan under sub-
9 chapter II of chapter 73 of title 10, United States
10 Code, shall be considered earned income of such
11 child.”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to taxable years beginning after
14 the date of the enactment of this Act.

