

AMENDMENT

OFFERED BY MR. LARSON OF CONNECTICUT

At the end, add the following:

1 **TITLE VI—EXTENSION OF WAIV-**
2 **ER FOR WRONGFULLY INCAR-**
3 **CERATED INDIVIDUALS**

4 **SEC. 6001. EXTENSION OF WAIVER OF LIMITATIONS WITH**
5 **RESPECT TO EXCLUDING FROM GROSS IN-**
6 **COME AMOUNTS RECEIVED BY WRONGFULLY**
7 **INCARCERATED INDIVIDUALS.**

8 (a) **IN GENERAL.**—Section 304(d) of the Protecting
9 Americans from Tax Hikes Act of 2015 (26 U.S.C. 139F
10 note) is amended by striking “1-year” and inserting “2-
11 year”.

12 (b) **TECHNICAL CORRECTION.**—Such section 304(d)
13 is further amended by striking “application of this Act”
14 and inserting “application of this section”.

15 (c) **EFFECTIVE DATE.**—The amendments made by
16 this section shall take effect as if included in section 304
17 of the Protecting Americans from Tax Hikes Act of 2015.

1 **SEC. 6001. CORPORATE RATE INCREASE TO ACHIEVE REV-**
2 **ENUE NEUTRALITY.**

3 (a) **IN GENERAL.**—The rate of tax specified in sec-
4 tion 11(b)(1) of the Internal Revenue Code of 1986 (after
5 the amendment made by section 3001(a)) shall be in-
6 creased by such number of percentage points as is nec-
7 essary to fully offset the reduction in Federal revenues
8 which result from the amendments made by section 6001.

9 (b) **EFFECTIVE DATE.**—Subsection (a) shall apply as
10 if such provision were an amendment made by section
11 3001(a).

