

**AMENDMENT TO THE
SENATE AMENDMENT TO H.R. 1**

**OFFERED BY MS. MCCLAIN DELANEY
[H.R. 1, THE ONE BIG BEAUTIFUL BILL ACT]**

SEC. __ PROHIBITION ON IMPLEMENTATION PENDING FEDERAL DEFICIT ANALYSIS.

Before Title I, add the following new section:

(a) Implementation Requirement. None of the provisions in this act shall be enforceable until and unless the Comptroller General of the United States finds, pursuant to (b), that the effects of implementation will not increase the Federal Deficit more than 2.5% per year.

(b) Audit Requirement. Not later than 180 days after the enactment of this Act, the Comptroller General of the United States shall conduct a comprehensive audit of the tax and spending provisions enacted under this Act.

(c) Scope of Audit. The audit shall assess:

1. The projected impact of the tax and spending provisions on federal deficits and debt for each fiscal year for the duration of this act's period of enforceability.
2. The distributional effects of the tax and spending provisions across different income groups, with a focus on income inequality.
3. The potential economic effects, including impacts on employment, investment, and GDP growth.

(c) Reporting. The Comptroller General shall submit a report detailing the findings of the audit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.

(d) Public Disclosure. The report shall be made publicly available on the official website of the Government Accountability Office.