

AMENDMENT TO S. 2
OFFERED BY MR. OLSZEWSKI OF MARYLAND

At the appropriate place, insert the following:

1 **SEC. ____ . PROHIBITION OF LIFETIME IMMUNITY AGREE-**
2 **MENTS.**

3 An immunity agreement with the Internal Revenue
4 Service shall have no force or effect if the agreement—

5 (1) is made with—

6 (A) a President or Vice President; or

7 (B) a spouse or child of an individual de-
8 scribed in subparagraph (A); and

9 (2) permanently bars further audits, prosecu-
10 tion, or other Federal efforts to recover lost tax rev-
11 enue.

