

AMENDMENT TO
RULES COMMITTEE PRINT 115-39
OFFERED BY MR. POLIS OF COLORADO

Add at the end of title III the following:

1 **Subtitle J—Publicly-traded**
2 **Partnerships**

3 **SEC. 3901. OIL, GAS, AND COAL INCOME AND GAIN OF PUB-**
4 **LICLY-TRADED PARTNERSHIPS.**

5 Section 7704(d)(1) is amended by adding at the end
6 the following: “In the case of taxable years beginning after
7 December 31, 2017, subparagraphs (E), (F), and (G)
8 shall not apply in the case of oil, natural gas, coal, and
9 tar sands (including any products of the foregoing).”.

