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

Add at the end of title III the following:

Subtitle J—Publicly-traded Partnerships

SEC. 3901. OIL, GAS, AND COAL INCOME AND GAIN OF PUBLICLY-TRADED PARTNERSHIPS.

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

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