

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

Add at the end the following:

1 **TITLE VI—EXPANSION OF LIMITATION ON DEDUCTIONS FOR**
2 **LOBBYING EXPENDITURES**

3 **SEC. 6001. EXPANSION OF LIMITATION ON DEDUCTIONS**
4 **FOR LOBBYING EXPENDITURES.**

5 (a) IN GENERAL.—Section 162(e) is amended—

6 (1) in paragraph (1)(D), by inserting “, or with
7 a Senator, a Representative in, or a Delegate or
8 Resident Commissioner to, the Congress (or a senior
9 staff member for such Senator, Representative, Del-
10 egate, or Resident Commissioner),” after “executive
11 branch official”, and
12

13 (2) by striking paragraph (2).

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall apply with respect to amounts paid or
16 incurred after December 31, 2017.

