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 LOBBYING EXPENDITURES

SEC. 6001. EXPANSION OF LIMITATION ON DEDUCTIONS FOR LOBBYING EXPENDITURES.

(a) In General.—Section 162(e) is amended—

(1) in paragraph (1)(D), by inserting “, or with a Senator, a Representative in, or a Delegate or Resident Commissioner to, the Congress (or a senior staff member for such Senator, Representative, Delegate, or Resident Commissioner),” after “executive branch official”, and

(2) by striking paragraph (2).

(b) Effective Date.—The amendments made by this section shall apply with respect to amounts paid or incurred after December 31, 2017.