AMENDMENT OFFERED BY MR. POSEY OF FLORIDA

TO THE AMENDMENT IN THE NATURE OF A SUBSTITUTE OFFERED BY MR. ROGERS OF KENTUCKY

At the end of the amendment in the nature of a substitute (before the short title), insert the following:

SEC. ___. PROHIBITION ON EMERGENCY SPENDING FOR PERSONS HAVING SERIOUS DELINQUENT TAX DEBTS.

(a) Prohibition.—Notwithstanding any other provision of this Act or an amendment made by this Act, the amounts appropriated by or otherwise made available to an individual or entity under this Act shall be offset by the amount of any seriously delinquent tax debt or any non-tax debt owed to the Federal Government.

(b) Seriously Delinquent Tax Debt Defined.—For purposes of this section—

(1) In general.—The term “seriously delinquent tax debt” means an outstanding debt under the Internal Revenue Code of 1986 for which a notice of lien has been filed in public records pursuant to section 6323 of such Code.
(2) EXCLUSIONS.—Such term does not include—

(A) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or 7122 of Internal Revenue Code of 1986; and

(B) a debt with respect to which a collection due process hearing under section 6330 of such Code, or relief under subsection (a), (b), or (f) of section 6015 of such Code, is requested or pending.