

**AMENDMENT OFFERED BY MR. POSEY OF
FLORIDA**

**TO THE AMENDMENT IN THE NATURE OF A SUB-
STITUTE OFFERED BY MR. ROGERS OF KEN-
TUCKY**

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

1 **SEC. ____ . PROHIBITION ON EMERGENCY SPENDING FOR**
2 **PERSONS HAVING SERIOUS DELINQUENT TAX**
3 **DEBTS.**

4 (a) PROHIBITION.—Notwithstanding any other provi-
5 sion of this Act or an amendment made by this Act, the
6 amounts appropriated by or otherwise made available to
7 an individual or entity under this Act shall be offset by
8 the amount of any seriously delinquent tax debt or any
9 non-tax debt owed to the Federal Government.

10 (b) SERIOUSLY DELINQUENT TAX DEBT DE-
11 FINED.—For purposes of this section—

12 (1) IN GENERAL.—The term “seriously delin-
13 quent tax debt” means an outstanding debt under
14 the Internal Revenue Code of 1986 for which a no-
15 tice of lien has been filed in public records pursuant
16 to section 6323 of such Code.

1 (2) EXCLUSIONS.—Such term does not in-
2 clude—

3 (A) a debt that is being paid in a timely
4 manner pursuant to an agreement under sec-
5 tion 6159 or 7122 of Internal Revenue Code of
6 1986; and

7 (B) a debt with respect to which a collec-
8 tion due process hearing under section 6330 of
9 such Code, or relief under subsection (a), (b),
10 or (f) of section 6015 of such Code, is re-
11 quested or pending.

