

**AMENDMENT**

**OFFERED BY M**     .

Page 58, strike lines 6 through 13 and insert the following:

1           (1) PAYMENTS TO UNITED STATES VIRGIN IS-  
2           LANDS AND PUERTO RICO.—

3           (A) UNITED STATES VIRGIN ISLANDS.—

4           The Secretary of the Treasury shall pay to the  
5           United States Virgin Islands amounts equal to  
6           the loss in revenues to the United States Virgin  
7           Islands by reason of the provisions of this title.  
8           Such amounts shall be determined by the Sec-  
9           retary of the Treasury based on information  
10          provided by the government of the United  
11          States Virgin Islands.

12          (B) PUERTO RICO.—The Secretary of the  
13          Treasury shall pay to Puerto Rico amounts es-  
14          timated by the Secretary of the Treasury as  
15          being equal to the aggregate benefits that would  
16          have been provided to residents of Puerto Rico  
17          by reason of the provisions of this title if a mir-  
18          ror code tax system had been in effect in Puer-  
19          to Rico. The preceding sentence shall not apply

1 with respect to Puerto Rico unless Puerto Rico  
2 has a plan, which has been approved by the  
3 Secretary of the Treasury, under which Puerto  
4 Rico will promptly distribute such payments to  
5 its residents.

