

**AMENDMENT**

**OFFERED BY M**     .

Add at the end of the bill the following:

1       **TITLE VI—EFFECTIVE DATE**

2       **SEC. 6001. EFFECTIVE DATE.**

3       Notwithstanding any other provision of this Act, no  
4       provision of this Act (or any amendment made thereby)  
5       shall take effect unless and until the Joint Committee on  
6       Taxation has completed an analysis which concludes that  
7       no taxpayers who are individuals with adjusted gross in-  
8       come of \$250,000 or less (\$400,000 or less in the case  
9       of married individuals filing a joint return) will experience  
10      an increase in Federal income tax solely by reason of the  
11      enactment of this Act.

