

AMENDMENT TO RULES COMMITTEE PRINT 115-

39

OFFERED BY MR. COURTNEY OF CONNECTICUT

Add at the end the following:

1 **TITLE VI—FURTHER MODIFICA-**
2 **TIONS OF EDUCATOR DEDUC-**
3 **TION**

4 **SEC. 6001. FURTHER MODIFICATIONS OF EDUCATOR DE-**
5 **DUCTION.**

6 (a) IN GENERAL.—Section 1204 of this Act is
7 amended—

8 (1) in subsection (a), by adding “and” at the
9 end of paragraph (1), striking “and” at the end of
10 paragraph (2) and inserting a period, and striking
11 paragraph (3),

12 (2) by striking subsection (e), and

13 (3) by striking paragraph (2) of subsection (g).

14 (b) EFFECTIVE DATE.—The provisions repealed by
15 this section shall have no force or effect.

16 **SEC. 6002. CORPORATE RATE INCREASE TO ACHIEVE REV-**
17 **ENUE NEUTRALITY.**

18 (a) IN GENERAL.—The rate of tax specified in sec-
19 tion 11(b)(1) of the Internal Revenue Code of 1986 (after

1 the amendment made by section 3001(a)) shall be in-
2 creased by such number of percentage points as is nec-
3 essary to fully offset the aggregate reduction in Federal
4 revenues which result from the amendments and repeals
5 made by section 6001.

6 (b) EFFECTIVE DATE.—Subsection (a) shall apply as
7 if such provision were an amendment made by section
8 3001(a).

