

**AMENDMENT**

**OFFERED BY MR. LARSON OF CONNECTICUT**

At the end of subtitle E of title I, insert the following:

1 **SEC. 3409. BENEFITS FOR VOLUNTEER FIREFIGHTERS AND**  
2 **EMERGENCY MEDICAL RESPONDERS.**

3 (a) AMENDMENTS.—Section 139B of the Internal  
4 Revenue Code of 1986 is amended—

5 (1) in subsection (c)(2)(B), by striking “\$30”  
6 and inserting “\$50”; and

7 (2) by striking subsection (d).

8 (b) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply with respect to taxable years begin-  
10 ning after December 31, 2017.

11 **SEC. 3410. CORPORATE RATE INCREASE TO ACHIEVE REV-**  
12 **ENUE NEUTRALITY.**

13 (a) IN GENERAL.—The rate of tax specified in sec-  
14 tion 11(b)(1) of the Internal Revenue Code of 1986 (after  
15 the amendment made by section 3001(a)) shall be in-  
16 creased by such number of percentage points as is nec-  
17 essary to fully offset the aggregate reduction in Federal  
18 revenues which result from section 3409.

1 (b) EFFECTIVE DATE.—Subsection (a) shall apply as  
2 if such provision were an amendment made by section  
3 3001(a).

