AMENDMENT
OFFERED BY MR. LARSON OF CONNECTICUT

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

SEC. 3409. BENEFITS FOR VOLUNTEER FIREFIGHTERS AND EMERGENCY MEDICAL RESPONDERS.

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

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

(2) by striking subsection (d).

(b) Effective Date.—The amendments made by this section shall apply with respect to taxable years beginning after December 31, 2017.

SEC. 3410. CORPORATE RATE INCREASE TO ACHIEVE REVENUE NEUTRALITY.

(a) In General.—The rate of tax specified in section 11(b)(1) of the Internal Revenue Code of 1986 (after the amendment made by section 3001(a)) shall be increased by such number of percentage points as is necessary to fully offset the aggregate reduction in Federal revenues which result from section 3409.
(b) EFFECTIVE DATE.—Subsection (a) shall apply as if such provision were an amendment made by section 3001(a).