

**AMENDMENT TO THE RULES COMMITTEE PRINT
OF H.R. 7
OFFERED BY MR. HASTINGS OF FLORIDA**

Beginning at page 942, strike sections 17401,
17402, and 17403.

Add at the end the following:

1 **TITLE IV—MISCELLANEOUS**
2 **PROVISIONS**

3 **SEC. 18001. DENIAL OF DEDUCTION FOR AMOUNTS PAID OR**
4 **INCURRED BY A RESPONSIBLE PARTY.**

5 (a) IN GENERAL.—Section 162 of the Internal Rev-
6 enue Code of 1986 is amended by redesignating subsection
7 (q) as subsection (r) and by inserting after subsection (p)
8 the following new subsection:

9 “(q) CERTAIN EXPENSES OF A RESPONSIBLE
10 PARTY.—

11 “(1) IN GENERAL.—No deduction shall be al-
12 lowed under subsection (a) for any amount paid or
13 incurred by a responsible party relating to any inci-
14 dent resulting in the discharge of oil into the navi-
15 gable waters, other than an incident caused by an
16 act of God or an act of war.

1 “(2) DEFINITIONS.—Any term used in para-
2 graph (1) which is also used in the Oil Pollution Act
3 of 1990 shall have the meaning given such term by
4 such Act.”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to returns of tax the due date of
7 which (including extensions of time) is after the date of
8 the enactment of this Act.

9 (c) OTHER PROVISION NOT EFFECTIVE.—Section
10 17401 of this Act shall have no force or effect.

