

**MOTION TO RECOMMIT H.R. 622, WITH
INSTRUCTIONS
OFFERED BY M .**

M_____ moves to recommit the bill H.R. 622 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Strike section 2 and insert the following:

1 SEC. 2. NO INCREASE IN DEFICIT OR DELAY OF COM-
2 PREHENSIVE TAX REFORM.

3 Nothing in this Act shall result in—

4 (1) an increase in the deficit, or

(2) a delay or weakening of efforts to adopt a permanent extension of the election to deduct State and local sales taxes, so long as such extension is accomplished in a fiscally responsible manner.

9 SEC. 3. ONE-YEAR EXTENSION OF DEDUCTION STATE AND
10 LOCAL GENERAL SALES TAX.

(a) IN GENERAL.—Section 164(b)(5)(I) of the Internal Revenue Code of 1986 is amended by striking “January 1, 2015” and inserting “January 1, 2016”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2014.

