

**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

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

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

11 (a) IN GENERAL.—Section 164(b)(5)(I) of the Inter-
12 nal Revenue Code of 1986 is amended by striking “Janu-
13 ary 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.

