

**Amendment offered by Mr. Doggett, Mr. Neal, Mr. Levin, Mr. Lewis, Mr. Thompson, Mr. Larson, Mr. Blumenauer, Mr. Pascrell, Mr. Crowley, Mr. Davis, Ms. Sánchez, Mr. Higgins, Ms. Sewell, Ms. DelBene, and Ms. Chu**

The amendment would ensure that the Republicans keep their promises to American workers and not to wealthy, well-connected corporations by suspending the preferential tax rate on repatriated income in Public Law 115-97 until the Joint Committee on Taxation certifies that workers have received the \$4,000 wage increase that President Trump and Congressional Republicans promised them.

**AMENDMENT**

**OFFERED BY MR. DOGGETT OF TEXAS**

At the end of subtitle A of title I, add the following

1 **SEC. 102. REDUCED TAX RATE FOR INCOME HELD OFF-**  
2 **SHORE DELAYED UNTIL INCREASE IN IN-**  
3 **COME OF AMERICAN FAMILIES.**

4 (a) **IN GENERAL.**—Section 965 of the Internal Rev-  
5 enue Code of 1986 shall be applied and administered with-  
6 out regard to subsection (c) thereof unless and until the  
7 Joint Committee on Taxation has completed an analysis  
8 which concludes that average United States household in-  
9 come has increased by at least \$4,000 annually by reason  
10 of the enactment of this Act and Public Law 115-97. Such  
11 analysis shall be based on widely agreed-upon economic  
12 theory, conventionally agreed-upon economic metrics of  
13 macroeconomic analysis, and accepted models of distribu-  
14 tion and growth.

15 (b) **EFFECTIVE DATE.**—Subsection (a) shall apply to  
16 taxable years of United States shareholders ending on or  
17 after December 31, 2017.



For himself and  
Mr. Neal,  
Mr. Levin,  
Mr. Lewis,  
Mr. Thompson,  
Mr. Larson,  
Mr. Blumenauer,  
Mr. Pascrell,  
Mr. Crowley,  
Mr. Davis,  
Ms. Sánchez,  
Mr. Higgins,  
Ms. Sewell,  
Ms. DelBene,  
Ms. Chu