

**Amendment to the Amendment in the Nature of a Substitute to Subtitle I. Budget  
Reconciliation Legislative Recommendations Relating to Responsibly Funding Our Priorities  
Offered by Mr. Arrington of Texas**

This amendment expresses the sense of Congress that no tax provisions be added to the text after being reported out of the Committee on Ways and Means.

**AMENDMENT**

**OFFERED BY MR. ARRINGTON**

In subtitle I, after section 138001, insert the following:

1 **SEC. 138002. SENSE OF CONGRESS.**

2 (a) FINDINGS.—Congress finds as follows:

3 (1) The Committee on Ways and Means is  
4 meeting for two days to consider changes to the tax  
5 code to pay for President Biden’s so-called Build  
6 Back Better agenda.

7 (2) The committee print of budget reconcili-  
8 ation legislative recommendations under consider-  
9 ation by the Committee on Ways and Means has no  
10 provision related to changing the deduction related  
11 to State and local taxes.

12 (3) The committee print of budget reconcili-  
13 ation legislative recommendations under consider-  
14 ation by the Committee on Ways and Means has no  
15 provision related to changing the treatment of unre-  
16 alized capital gains at death.

17 (4) The committee print of budget reconcili-  
18 ation legislative recommendations under consider-  
19 ation by the Committee on Ways and Means has no

1 provision related to changing financial institution  
2 tax reporting requirements.

3 (b) SENSE OF CONGRESS.—It is the sense of Con-  
4 gress that no changes to the State and local tax deduction,  
5 to the treatment of unrealized capital gains, or to bank  
6 reporting requirements, should be included in the budget  
7 reconciliation bill after the budget reconciliation legislative  
8 recommendations of the Committee on Ways and Means  
9 are reported.

