

Tom Marino

**AMENDMENT TO H.R. 5016, AS REPORTED
OFFERED BY MR. MARINO OF PENNSYLVANIA**

At the end of the bill (before the short title), insert
the following:

1 SEC. _____. None of the funds made available by this
2 Act may be used to collect any underpayment of any tax
3 imposed by the Internal Revenue Code of 1986 to the ex-
4 tent such underpayment is attributable to the taxpayer's
5 loss of records (except in the case of fraud).

