

**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 5779
OFFERED BY MR. SCOTT OF VIRGINIA**

At the end of section 2, add the following:

1 (5) TAX GAP.—The term “tax gap” means the
2 difference between tax liabilities owed to the Internal
3 Revenue Service and those liabilities actually col-
4 lected by such Service.

Page 4, line 8, strike “and”.

Page 4, line 14, strike the period and insert “; and”.

Page 4, after line 14, insert the following:

5 (III) proposing recommendations
6 that reduce the tax gap, which may
7 include increased funding for the In-
8 ternal Revenue Service to enforce ex-
9 isting law on wealthy taxpayers, such
10 as those making over \$400,000 a
11 year, who are out of compliance.

