

**AMENDMENT TO THE AMENDMENT IN THE  
NATURE OF A SUBSTITUTE TO H.R. 9610  
OFFERED BY Mr. Scott**

Add at the end the following:

**1 SEC. 12. ADDITIONAL EFFECTIVE DATE REQUIREMENTS.**

2       Notwithstanding sections 9 and 11, nothing in this  
3 Act shall take effect until the later of—

4           (1) the date on which section 25F of subpart A  
5       of part IV of subchapter A of chapter 1 of the Inter-  
6       nal Revenue Code of 1986 is repealed; and

7           (2) the date on which section 139K of part III  
8       of subchapter B of chapter 1 of the Internal Rev-  
9       enue Code of 1986 is repealed.

