AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. <u>5446</u>

OFFERED BY MR. BRADY OF TEXAS

Strike all after the enacting clause and insert the following:

- 1 SECTION 1. RULES FOR SEIZURE AND SALE OF PERISH-
- 2 ABLE GOODS RESTRICTED TO ONLY PERISH-
- 3 ABLE GOODS.
- 4 (a) IN GENERAL.—Section 6336 of the Internal Rev-
- 5 enue Code of 1986 is amended by striking "or become
- 6 greatly reduced in price or value by keeping, or that such
- 7 property cannot be kept without great expense".
- 8 (b) Effective Date.—The amendment made by
- 9 this section shall apply to property seized after the date
- 10 of the enactment of this Act.

