

H2

**Amendment to the Amendment in the Nature of a Substitute to H.R. 5377  
Offered by Rep. Wenstrup of Ohio**

This amendment would sunset the underlying bill if state and local property taxes were to increase following its enactment.

**AMENDMENT**

**OFFERED BY Mr. Wenstrup**

At the end, add the following:

1 **SEC. \_\_\_\_ . SUNSET IF STATE AND LOCAL PROPERTY TAXES**

2 **INCREASE.**

3 Notwithstanding any other provision of this Act, the  
4 amendments made by this Act shall not apply for any tax-  
5 able year beginning after the first calendar year after  
6 2018 with respect to which the Secretary of the Treasury  
7 determines that—

8 (1) the aggregate amount of State and local  
9 property taxes paid or incurred during such cal-  
10 endar, exceeds

11 (2) the aggregate amount of such taxes paid or  
12 incurred during 2018.

