

Amendment Offered by Mr. Kind of Wisconsin + Mr. Pascrell of NJ  
This amendment would restore the Work Opportunity Tax Credit.

**AMENDMENT**  
**OFFERED BY MR. KIND OF WISCONSIN**

Strike section 3404 and insert the following:

1 **SEC. 3404. PERMANENT EXTENSION OF WORK OPPOR-**  
2 **TUNITY TAX CREDIT.**

3 (a) **IN GENERAL.**—Section 51(c) is amended by strik-  
4 ing paragraph (4).

5 (b) **EFFECTIVE DATE.**—The amendment made by  
6 this section shall apply to individuals who begin work for  
7 the employer after December 31, 2017.

Add at the end of subtitle A of title III the fol-  
lowing:

8 **SEC. 3002. CORPORATE RATE INCREASE TO ACHIEVE REV-**  
9 **ENUE NEUTRALITY.**

10 (a) **IN GENERAL.**—The rate of tax specified in sec-  
11 tion 11(b)(1) of the Internal Revenue Code of 1986 (after  
12 the amendment made by section 3001(a)) shall be in-  
13 creased by such number of percentage points as is nec-  
14 essary to fully offset the aggregate reduction in Federal  
15 revenues which result from section 142, 143, 144, 145,  
16 146, and 147 of such Code and from section 3409.

1 (b) EFFECTIVE DATE.—Subsection (a) shall apply as  
2 if such provision were an amendment made by section  
3 3001(a).

