

16:05

Bill no.:	155a HNS 2146
Amendment no.:	1c
Date offered:	6/22/11
Disposition:	VV - agreed as amended

*amended*

**AMENDMENT TO THE AMENDMENT IN THE  
NATURE OF A SUBSTITUTE TO H.R. 2146  
OFFERED BY MR. QUIGLEY OF ILLINOIS**

Page 29, after line 11, insert the following:

1           “(7) Issuing a report in accordance with sub-  
2           section (d) on the feasibility of collecting and pub-  
3           lishing online tax expenditures data.”.

Page 30, after line 18, insert the following:

4           “(d) TAX EXPENDITURES REPORT.—  
5           “(1) IN GENERAL.—For purposes of subsection  
6           (b)(7), not later than one year after the effective  
7           date of the DATA Act, the Board shall submit to  
8           the appropriate congressional committees a report  
9           on tax expenditures data that includes the following:  
10           “(A) An assessment of the tax expendi-  
11           tures data that should be publicly available to  
12           facilitate the evaluation of tax expenditures,  
13           and the potential effects of making such data  
14           publicly available on the Internal Revenue Serv-  
15           ice, taxpayers, and other relevant parties deter-  
16           mined by the Board.

1           “(B) Any changes in law that are needed  
2           to make such tax expenditures data publicly  
3           available.

4           “(2) TAX EXPENDITURES DEFINED.—In this  
5           section, the term ‘tax expenditures’ has the meaning  
6           given that term in section 3(3) of the Congressional  
7           Budget and Impoundment Control Act of 1974 (2  
8           U.S.C. 622(3)).

9           “(3) PUBLIC AVAILABILITY.—The Board shall  
10          make the report submitted under paragraph (1)  
11          publicly available.”.

Page 30, line 19, strike “(d)” and insert “(e)”.

