

**AMENDMENT**

**OFFERED BY MR. RYAN OF WISCONSIN**

At an appropriate place, add the following:

1 **SEC. \_\_\_\_ . 2-YEAR EXTENSION OF MARGINAL INCOME TAX**  
2 **RATE LEVELS.**

3 (a) **INDIVIDUAL INCOME TAX RATE REDUCTIONS.—**  
4 In the case of the amendments made by title I of the Eco-  
5 nomic Growth and Tax Relief Reconciliation Act of 2001  
6 (relating to individual income tax rate reductions), section  
7 901(a)(1) of such Act shall be applied by substituting  
8 “December 31, 2012” for “December 31, 2010”.

9 (b) **INDIVIDUAL INCOME TAX RATES FOR CAPITAL**  
10 **GAINS.—**Section 303 of the Jobs and Growth Tax Relief  
11 Reconciliation Act of 2003 is amended by inserting “(De-  
12 cember 31, 2012, in the case of the provisions of and  
13 amendments made by section 301)” after “December 31,  
14 2010”.

