

MOTION TO RECOMMIT WITH INSTRUCTIONS

OFFERED BY _____

_____ moves to recommit the bill H.R. 9 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendments:

At the end of paragraph (2) of section 200(c) of the Internal Revenue Code of 1986, as proposed to be added by section 2 of the bill, add the following:

1 “(C) DENIAL OF DEDUCTION FOR CERTAIN
2 BUSINESSES.—The term ‘domestic business
3 gross receipts’ shall not include any gross re-
4 ceipts attributable to any of the following:

5 “(i) ILLEGAL ACTIVITIES.—Any illegal
6 activity, including trafficking in illegal
7 drugs and prostitution.

8 “(ii) PORNOGRAPHY.—Any property
9 with respect to which records are required
10 to be maintained under section 2257 of
11 title 18, United States Code.

12 “(iii) DISCRIMINATORY GOLF
13 COURSES AND CLUBS.—Golf courses or

1 clubs that discriminatorily restrict mem-
2 bership on the basis of sex or race.

3 “(iv) LOBBYING.—Activities described
4 in section 162(e)(1).

5 “(v) BUSINESS ACTIVITIES OF PER-
6 SONS IN VIOLATION OF THE IRAN SANC-
7 TIONS ACT OF 1996.—Any activity of any
8 person (including any successor, assign, af-
9 filiate, member, or joint venturer with an
10 ownership interest in any property or
11 project any portion of which is owned by
12 such person) that is in violation of the Iran
13 Sanctions Act of 1996 (50 U.S.C. 1701
14 note) or the Comprehensive Iran Sanc-
15 tions, Accountability, and Divestment Act
16 of 2010 (22 U.S.C. 8501 et seq.).

17 “(D) DISCLOSURE BY MEMBERS OF CON-
18 GRESS.—No amount shall be taken into account
19 as domestic business gross receipts by any
20 Member of Congress unless the amount of the
21 deduction allowed under this section and a de-
22 scription of the business activities giving rise to
23 such deduction are publicly disclosed (in such
24 manner and form as the Secretary may pre-

1 scribe) not later than the date on which the re-
2 turn of tax is filed.”.

 Add at the end of the bill the following:

3 **SEC. 3. DENIAL OF DEDUCTION FOR MOVING UNITED**
4 **STATES JOBS OVERSEAS.**

5 (a) IN GENERAL.—Subsection (e) of section 200 of
6 the Internal Revenue Code of 1986, as added by section
7 2 of this Act, is amended by adding at the end the fol-
8 lowing new paragraph:

9 “(4) DENIAL OF DEDUCTION FOR MOVING
10 UNITED STATES JOBS OVERSEAS.—

11 “(A) IN GENERAL.—No deduction shall be
12 allowed under this section with respect to any
13 employer—

14 “(i) which has fewer full-time equiva-
15 lent employees in the United States for the
16 taxable year beginning in calendar year
17 2012 as compared to the preceding taxable
18 year, and

19 “(ii) which has more full-time equiva-
20 lent employees outside the United States
21 for the taxable year beginning in calendar
22 year 2012 as compared to the preceding
23 taxable year.

1 “(B) EMPLOYEES OUTSIDE THE UNITED
2 STATES.—For purposes of this paragraph, an
3 employee shall be treated as employed by the
4 employer outside the United States whether em-
5 ployed directly or indirectly through a con-
6 trolled foreign corporation (as defined in section
7 957) or a pass-through entity in which the tax-
8 payer holds at least 50 percent of the capital or
9 profits interest.

10 “(C) EXCEPTION FOR EMPLOYEES SEPA-
11 RATED VOLUNTARILY OR FOR CAUSE.—For
12 purposes of this paragraph, the number of full-
13 time equivalent employees shall be determined
14 without regard to any employee separated from
15 employment voluntarily or for cause.

16 “(D) AGGREGATION RULE.—Subsection
17 (d)(5)(A) shall apply for purposes of this para-
18 graph.”.

19 (b) EFFECTIVE DATE.—The amendment made by
20 this section shall apply to taxable years beginning after
21 December 31, 2011.

