

**MOTION TO RECOMMIT H.R. 4453, WITH  
INSTRUCTIONS  
OFFERED BY M . \_\_\_\_\_**

M \_\_\_\_\_ moves to recommit the bill H.R. 4453 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendments:

Amend section 2 to read as follows:

1 **SEC. 2. TWO-YEAR EXTENSION OF REDUCED RECOGNITION**  
2 **PERIOD FOR BUILT-IN GAINS OF S CORPORA-**  
3 **TIONS.**

4 (a) IN GENERAL.—Subparagraph (C) of section  
5 1374(d)(7) of the Internal Revenue Code of 1986 is  
6 amended by striking “2012 or 2013” and inserting “2012,  
7 2013, 2014, or 2015”.

8 (b) EFFECTIVE DATE.—The amendment made by  
9 this section shall apply to taxable years beginning after  
10 December 31, 2013.

Amend section 3 to read as follows:

1 **SEC. 3. TWO-YEAR EXTENSION OF RULE REGARDING BASIS**  
2 **ADJUSTMENT TO STOCK OF S CORPORATION**  
3 **MAKING CHARITABLE CONTRIBUTIONS OF**  
4 **PROPERTY.**

5 (a) **IN GENERAL.**—The last sentence of section  
6 1367(a)(2) of the Internal Revenue Code of 1986 is  
7 amended by striking “December 31, 2013” and inserting  
8 “December 31, 2015”.

9 (b) **EFFECTIVE DATE.**—The amendment made by  
10 this section shall apply to contributions made in taxable  
11 years beginning after December 31, 2013.

