

**MOTION TO RECOMMIT H.R. 1105, WITH
INSTRUCTIONS
OFFERED BY M . _____**

M _____ moves to recommit the bill H.R. 1105 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Add at the end the following:

1 **SEC. 4. BENEFITS DISALLOWED IN CASES OF GIFT AND ES-**
2 **TATE TAX EVASION.**

3 (a) IN GENERAL.—In the case of any disqualified in-
4 dividual—

5 (1) the Internal Revenue Code of 1986 shall be
6 applied and administered as if the amendments
7 made by this Act had never been enacted,

8 (2) no credit shall be allowed under section
9 2505 of such Code (relating to unified credit against
10 gift tax) with respect to any gifts made after such
11 conviction, and

12 (3) the applicable exclusion amount with re-
13 spect to such individual under section 2010 of such

1 Code (relating to unified credit against estate tax)
2 shall be zero.

3 (b) DISQUALIFIED INDIVIDUAL.—For purposes of
4 this section, the term “disqualified individual” means any
5 individual who—

6 (1) is convicted of attempting to evade or defeat
7 the tax imposed under chapter 12 of such Code (re-
8 lating to gift tax), or

9 (2) prior to the date of the enactment of this
10 Act, engaged in a transaction (or series of trans-
11 actions) with the intent to evade or defeat the tax
12 imposed under chapter 11 of such Code (relating to
13 estate tax).

