

**MOTION TO RECOMMIT H.R. 880, WITH  
INSTRUCTIONS  
OFFERED BY M . \_\_\_\_\_**

M \_\_\_\_\_ moves to recommit the bill H.R. 880 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Strike section 2 and insert the following:

1 **SEC. 2. NO INCREASE IN DEFICIT OR DELAY OF COM-**  
2 **PREHENSIVE TAX REFORM.**

3 Nothing in this Act shall result in—

4 (1) an increase in the deficit, or

5 (2) a delay or weakening of efforts to adopt a  
6 permanent extension of the research credit in a fis-  
7 cally responsible manner.

8 **SEC. 3. TWO-YEAR EXTENSION OF RESEARCH CREDIT.**

9 (a) IN GENERAL.—Section 41(h) of the Internal Rev-  
10 enue Code of 1986 is amended by striking “December 31,  
11 2014” and inserting “December 31, 2016”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to amounts paid or incurred after  
3 December 31, 2014.

