

116TH CONGRESS
1ST SESSION

H. R. 3300

To amend the Internal Revenue Code of 1986 to provide tax relief for workers and families, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 18, 2019

Mr. NEAL introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide tax relief for workers and families, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE; ETC.**

4 (a) **SHORT TITLE.**—This Act may be cited as the
5 “Economic Mobility Act of 2019”.

6 (b) **TABLE OF CONTENTS.**—The table of contents for
7 this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—EARNED INCOME TAX CREDIT

Sec. 101. Strengthening the earned income tax credit for individuals with no qualifying children.

1 “(n) SPECIAL RULES FOR INDIVIDUALS WITHOUT
2 QUALIFYING CHILDREN.—In the case of any taxable year
3 beginning in 2019 or 2020—

4 “(1) CREDIT ALLOWED FOR CERTAIN INDIVID-
5 UALS OVER AGE 18.—

6 “(A) IN GENERAL.—Except in the case of
7 a full-time student (or, in the case of a married
8 individual, except if both the individual and the
9 individual’s spouse are full-time students), sub-
10 section (c)(1)(A)(ii)(II) shall be applied by sub-
11 stituting ‘age 19’ for ‘age 25’.

12 “(B) FULL-TIME STUDENT.—For purposes
13 of this paragraph, the term ‘full-time student’
14 means, with respect to a taxable year, an indi-
15 vidual who is an eligible student (as defined in
16 section 25A(b)(3)) during at least 5 calendar
17 months during the taxable year.

18 “(2) INCREASE IN MAXIMUM AGE FOR CRED-
19 IT.—Subsection (c)(1)(A)(ii)(II) shall be applied by
20 substituting ‘age 66’ for ‘age 65’.

21 “(3) INCREASE IN CREDIT AND PHASEOUT PER-
22 CENTAGES.—The table contained in subsection
23 (b)(1) shall be applied by substituting ‘15.3’ for
24 ‘7.65’ each place it appears therein.

1 “(4) INCREASE IN EARNED INCOME AND
2 PHASEOUT AMOUNTS.—

3 “(A) IN GENERAL.—The table contained in
4 subsection (b)(2)(A) shall be applied—

5 “(i) by substituting ‘\$9,570’ for
6 ‘\$4,220’, and

7 “(ii) by substituting ‘\$11,310’ for
8 ‘\$5,280’.

9 “(B) COORDINATION WITH INFLATION AD-
10 JUSTMENT.—

11 “(i) IN GENERAL.—In the case of any
12 taxable year beginning after 2019, the
13 \$9,570 and \$11,310 amounts in subpara-
14 graph (A) shall each be increased by an
15 amount equal to—

16 “(I) such dollar amount, multi-
17 plied by

18 “(II) the cost-of-living adjust-
19 ment determined under section 1(f)(3)
20 for the calendar year in which the tax-
21 able year begins, determined by sub-
22 stituting ‘2018’ for ‘2016’ in subpara-
23 graph (A)(ii) thereof.

24 “(ii) ROUNDING.—If any increase
25 under clause (i) is not a multiple of \$10,

1 such increase shall be rounded to the near-
2 est multiple of \$10.

3 “(iii) COORDINATION WITH OTHER IN-
4 FLATION ADJUSTMENT.—Subsection (j)
5 shall not apply to any dollar amount speci-
6 fied in this paragraph.”.

7 (b) INFORMATION RETURN MATCHING.—As soon as
8 practicable, the Secretary of the Treasury (or the Sec-
9 retary’s delegate) shall develop and implement procedures
10 for checking an individual’s claim for a credit under sec-
11 tion 32 of the Internal Revenue Code of 1986, by reason
12 of subsection (n)(1) thereof, against any information re-
13 turn made with respect to such individual under section
14 6050S (relating to returns relating to higher education
15 tuition and related expenses).

16 (c) EFFECTIVE DATE.—The amendment made by
17 this section shall apply to taxable years beginning after
18 December 31, 2018.

19 **SEC. 102. TAXPAYER ELIGIBLE FOR CHILDLESS EARNED IN-**
20 **COME CREDIT IN CASE OF QUALIFYING CHIL-**
21 **DREN WHO FAIL TO MEET CERTAIN IDENTI-**
22 **FICATION REQUIREMENTS.**

23 (a) IN GENERAL.—Section 32(c)(1) is amended by
24 striking subparagraph (F).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

4 **SEC. 103. CREDIT ALLOWED IN CASE OF CERTAIN SEPA-**
5 **RATED SPOUSES.**

6 (a) IN GENERAL.—Section 32(d) is amended—

7 (1) by striking “MARRIED INDIVIDUALS.—In
8 the case of” and inserting the following: “MARRIED
9 INDIVIDUALS.—

10 “(1) IN GENERAL.—In the case of”; and

11 (2) by adding at the end the following new
12 paragraph:

13 “(2) DETERMINATION OF MARITAL STATUS.—
14 For purposes of this section—

15 “(A) IN GENERAL.—Except as provided in
16 subparagraph (B), marital status shall be deter-
17 mined under section 7703(a).

18 “(B) SPECIAL RULE FOR SEPARATED
19 SPOUSE.—An individual shall not be treated as
20 married if such individual—

21 “(i) is married (as determined under
22 section 7703(a)) and does not file a joint
23 return for the taxable year,

1 “(ii) lives with a qualifying child of
2 the individual for more than one-half of
3 such taxable year, and

4 “(iii)(I) during the last 6 months of
5 such taxable year, does not have the same
6 principal place of abode as the individual’s
7 spouse, or

8 “(II) has a decree, instrument, or
9 agreement (other than a decree of divorce)
10 described in section 121(d)(3)(C) with re-
11 spect to the individual’s spouse and is not
12 a member of the same household with the
13 individual’s spouse by the end of the tax-
14 able year.”.

15 (b) CONFORMING AMENDMENTS.—

16 (1) Section 32(c)(1)(A) of such Code is amend-
17 ed by striking the last sentence.

18 (2) Section 32(c)(1)(E)(ii) of such Code is
19 amended by striking “(within the meaning of section
20 7703)”.

21 (3) Section 32(d)(1) of such Code, as amended
22 by subsection (a), is amended by striking “(within
23 the meaning of section 7703)”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

4 **SEC. 104. ELIMINATION OF DISQUALIFIED INVESTMENT IN-**
5 **COME TEST.**

6 (a) IN GENERAL.—Section 32 of the Internal Rev-
7 enue Code of 1986 is amended by striking subsection (i).

8 (b) CONFORMING AMENDMENTS.—

9 (1) Section 32(j)(1) of such Code is amended
10 by striking “subsection (b)(2) and (i)(1)” and in-
11 sserting “subsection (b)(2)”.

12 (2) Section 32(j)(1)(B)(i) of such Code is
13 amended by striking “subsections (b)(2)(A) and
14 (i)(1)” and inserting “subsection (b)(2)(A)”.

15 (3) Section 32(j)(2) of such Code is amended—

16 (A) by striking subparagraph (B); and

17 (B) by striking “ROUNDING.—” and all
18 that follows through “If any dollar amount”
19 and inserting the following: “ROUNDING.—If
20 any dollar amount”.

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years beginning after
23 the date of the enactment of this Act.

1 **SEC. 105. APPLICATION OF EARNED INCOME TAX CREDIT**
2 **IN POSSESSIONS OF THE UNITED STATES.**

3 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
4 enue Code of 1986 is amended by adding at the end the
5 following new section:

6 **“SEC. 7529. APPLICATION OF EARNED INCOME TAX CREDIT**
7 **TO POSSESSIONS OF THE UNITED STATES.**

8 “(a) PUERTO RICO.—

9 “(1) IN GENERAL.—With respect to calendar
10 year 2020 and each calendar year thereafter, the
11 Secretary shall, except as otherwise provided in this
12 subsection, make payments to Puerto Rico equal
13 to—

14 “(A) the specified matching amount for
15 such calendar year, plus

16 “(B) in the case of calendar years 2020
17 through 2024, the lesser of—

18 “(i) the expenditures made by Puerto
19 Rico during such calendar year for edu-
20 cation efforts with respect to individual
21 taxpayers and tax return preparers relat-
22 ing to the earned income tax credit, or

23 “(ii) \$1,000,000.

24 “(2) REQUIREMENT TO REFORM EARNED IN-
25 COME TAX CREDIT.—The Secretary shall not make
26 any payments under paragraph (1) with respect to

1 any calendar year unless Puerto Rico has in effect
2 an earned income tax credit for taxable years begin-
3 ning in or with such calendar year which (relative to
4 the earned income tax credit which was in effect for
5 taxable years beginning in or with calendar year
6 2019) increases the percentage of earned income
7 which is allowed as a credit for each group of indi-
8 viduals with respect to which such percentage is sep-
9 arately stated or determined in a manner designed
10 to substantially increase workforce participation.

11 “(3) SPECIFIED MATCHING AMOUNT.—For pur-
12 poses of this subsection—

13 “(A) IN GENERAL.—The term ‘specified
14 matching amount’ means, with respect to any
15 calendar year, the lesser of—

16 “(i) the excess (if any) of—

17 “(I) the cost to Puerto Rico of
18 the earned income tax credit for tax-
19 able years beginning in or with such
20 calendar year, over

21 “(II) the base amount for such
22 calendar year, or

23 “(ii) the product of 3, multiplied by
24 the base amount for such calendar year.

25 “(B) BASE AMOUNT.—

1 “(i) **BASE AMOUNT FOR 2020.**—In the
2 case of calendar year 2020, the term ‘base
3 amount’ means the greater of—

4 “(I) the cost to Puerto Rico of
5 the earned income tax credit for tax-
6 able years beginning in or with cal-
7 endar year 2019 (rounded to the
8 nearest multiple of \$1,000,000), or

9 “(II) \$200,000,000.

10 “(ii) **INFLATION ADJUSTMENT.**—In
11 the case of any calendar year after 2020,
12 the term ‘base amount’ means the dollar
13 amount determined under clause (i) in-
14 creased by an amount equal to—

15 “(I) such dollar amount, multi-
16 plied by—

17 “(II) the cost-of-living adjust-
18 ment determined under section 1(f)(3)
19 for such calendar year, determined by
20 substituting ‘calendar year 2019’ for
21 ‘calendar year 2016’ in subparagraph
22 (A)(ii) thereof.

23 Any amount determined under this clause
24 shall be rounded to the nearest multiple of
25 \$1,000,000.

1 “(4) RULES RELATED TO PAYMENTS AND RE-
2 PORTS.—

3 “(A) TIMING OF PAYMENTS.—The Sec-
4 retary shall make payments under paragraph
5 (1) for any calendar year—

6 “(i) after receipt of the report de-
7 scribed in subparagraph (B) for such cal-
8 endar year, and

9 “(ii) except as provided in clause (i),
10 within a reasonable period of time before
11 the due date for individual income tax re-
12 turns (as determined under the laws of
13 Puerto Rico) for taxable years which began
14 on the first day of such calendar year.

15 “(B) ANNUAL REPORTS.—With respect to
16 calendar year 2020 and each calendar year
17 thereafter, Puerto Rico shall provide to the Sec-
18 retary a report which shall include—

19 “(i) an estimate of the costs described
20 in paragraphs (1)(B)(i) and (3)(A)(i)(I)
21 with respect to such calendar year, and

22 “(ii) a statement of such costs with
23 respect to the preceding calendar year.

24 “(C) ADJUSTMENTS.—

1 “(i) IN GENERAL.—In the event that
2 any estimate of an amount is more or less
3 than the actual amount as later deter-
4 mined and any payment under paragraph
5 (1) was determined on the basis of such
6 estimate, proper payment shall be made
7 by, or to, the Secretary (as the case may
8 be) as soon as practicable after the deter-
9 mination that such estimate was inac-
10 curate. Proper adjustment shall be made in
11 the amount of any subsequent payments
12 made under paragraph (1) to the extent
13 that proper payment is not made under the
14 preceding sentence before such subsequent
15 payments.

16 “(ii) ADDITIONAL REPORTS.—The
17 Secretary may require such additional peri-
18 odic reports of the information described in
19 subparagraph (B) as the Secretary deter-
20 mines appropriate to facilitate timely ad-
21 justments under clause (i).

22 “(D) DETERMINATION OF COST OF
23 EARNED INCOME TAX CREDIT.—For purposes
24 of this subsection, the cost to Puerto Rico of
25 the earned income tax credit shall be deter-

1 mined by the Secretary on the basis of the laws
2 of Puerto Rico and shall include reductions in
3 revenues received by Puerto Rico by reason of
4 such credit and refunds attributable to such
5 credit, but shall not include any administrative
6 costs with respect to such credit.

7 “(E) PREVENTION OF MANIPULATION OF
8 BASE AMOUNT.—No payments shall be made
9 under paragraph (1) if the earned income tax
10 credit as in effect in Puerto Rico for taxable
11 years beginning in or with calendar year 2019
12 is modified after the date of the enactment of
13 this subsection.

14 “(b) POSSESSIONS WITH MIRROR CODE TAX SYS-
15 TEMS.—

16 “(1) IN GENERAL.—With respect to calendar
17 year 2020 and each calendar year thereafter, the
18 Secretary shall, except as otherwise provided in this
19 subsection, make payments to the Virgin Islands,
20 Guam, and the Commonwealth of the Northern Mar-
21 iana Islands equal to—

22 “(A) 75 percent of the cost to such posses-
23 sion of the earned income tax credit for taxable
24 years beginning in or with such calendar year,
25 plus

1 “(B) in the case of calendar years 2020
2 through 2024, the lesser of—

3 “(i) the expenditures made by such
4 possession during such calendar year for
5 education efforts with respect to individual
6 taxpayers and tax return preparers relat-
7 ing to such earned income tax credit, or

8 “(ii) \$50,000.

9 “(2) APPLICATION OF CERTAIN RULES.—Rules
10 similar to the rules of subparagraphs (A), (B), (C),
11 and (D) of subsection (a)(4) shall apply for purposes
12 of this subsection.

13 “(c) AMERICAN SAMOA.—

14 “(1) IN GENERAL.—With respect to calendar
15 year 2020 and each calendar year thereafter, the
16 Secretary shall, except as otherwise provided in this
17 subsection, make payments to American Samoa
18 equal to—

19 “(A) the lesser of—

20 “(i) 75 percent of the cost to Amer-
21 ican Samoa of the earned income tax cred-
22 it for taxable years beginning in or with
23 such calendar year, or

24 “(ii) \$12,000,000, plus

1 “(B) in the case of calendar years 2020
2 through 2024, the lesser of—

3 “(i) the expenditures made by Amer-
4 ican Samoa during such calendar year for
5 education efforts with respect to individual
6 taxpayers and tax return preparers relat-
7 ing to such earned income tax credit, or

8 “(ii) \$50,000.

9 “(2) REQUIREMENT TO ENACT AND MAINTAIN
10 AN EARNED INCOME TAX CREDIT.—The Secretary
11 shall not make any payments under paragraph (1)
12 with respect to any calendar year unless American
13 Samoa has in effect an earned income tax credit for
14 taxable years beginning in or with such calendar
15 year which allows a refundable tax credit to individ-
16 uals on the basis of the taxpayer’s earned income
17 which is designed to substantially increase workforce
18 participation.

19 “(3) INFLATION ADJUSTMENT.—In the case of
20 any calendar year after 2020, the \$12,000,000
21 amount in paragraph (1)(A)(ii) shall be increased by
22 an amount equal to—

23 “(A) such dollar amount, multiplied by—

24 “(B) the cost-of-living adjustment deter-
25 mined under section 1(f)(3) for such calendar

1 a nonresident alien, for any taxable year beginning
2 in 2019 or 2020—

3 “(A) paragraph (5) of this subsection shall
4 not apply, and

5 “(B) the increase determined under the
6 first sentence of subsection (d)(1) shall be the
7 amount determined under subparagraph (A) of
8 such subsection (determined without regard to
9 paragraph (4) of this subsection).”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 this section shall apply to taxable years beginning after
12 December 31, 2018.

13 **SEC. 202. PAYMENTS TO POSSESSIONS.**

14 (a) MIRROR CODE POSSESSION.—The Secretary of
15 the Treasury shall pay to each possession of the United
16 States with a mirror code tax system amounts equal to
17 the loss to that possession by reason of the application
18 of section 24 of the Internal Revenue Code of 1986 with
19 respect to taxable years beginning after 2018. Such
20 amounts shall be determined by the Secretary of the
21 Treasury based on information provided by the govern-
22 ment of the respective possession.

23 (b) OTHER POSSESSIONS.—The Secretary of the
24 Treasury shall pay to each possession of the United States
25 which does not have a mirror code tax system amounts

1 estimated by the Secretary of the Treasury as being equal
2 to the aggregate benefits that would have been provided
3 to residents of such possession by reason of the application
4 of section 24 of such Code for taxable years beginning
5 after 2018 if the provisions of such section had been in
6 effect in such possession. The preceding sentence shall not
7 apply with respect to any possession of the United States
8 unless such possession has a plan, which has been ap-
9 proved by the Secretary of the Treasury, under which such
10 possession will promptly distribute such payments to the
11 residents of such possession in a manner which replicates
12 to the greatest degree practicable the benefits that would
13 have been so provided to each such resident.

14 (c) COORDINATION WITH CREDIT ALLOWED
15 AGAINST UNITED STATES INCOME TAXES.—

16 (1) IN GENERAL.—No credit shall be allowed
17 against United States income taxes for any taxable
18 year under section 24 of the Internal Revenue Code
19 of 1986 to any person—

20 (A) to whom a credit is allowed against
21 taxes imposed by a possession with a mirror
22 code tax system by reason of the application of
23 section 24 of such Code in such possession for
24 such taxable year; or

1 (B) who is eligible for a payment under a
2 plan described in subsection (b) with respect to
3 such taxable year.

4 (2) RESTRICTION ON REFUNDABLE CREDIT.—

5 In the case of any person to whom a credit would
6 be allowed against taxes imposed by a possession
7 which does not have a mirror code tax system if the
8 provisions of such section 24 had been in effect in
9 such possession for the taxable year (and who is not
10 described in paragraph (1)(B)), section 24(h)(8) of
11 such Code (as added by this Act) shall not apply to
12 such person for such taxable year.

13 (d) DEFINITIONS AND SPECIAL RULES.—

14 (1) POSSESSION OF THE UNITED STATES.—For
15 purposes of this section, the term “possession of the
16 United States” includes the Commonwealth of Puer-
17 to Rico and the Commonwealth of the Northern
18 Mariana Islands.

19 (2) MIRROR CODE TAX SYSTEM.—For purposes
20 of this section, the term “mirror code tax system”
21 means, with respect to any possession of the United
22 States, the income tax system of such possession if
23 the income tax liability of the residents of such pos-
24 session under such system is determined by ref-

1 erence to the income tax laws of the United States
2 as if such possession were the United States.

3 (3) TREATMENT OF PAYMENTS.—For purposes
4 of section 1324(b)(2) of title 31, United States
5 Code, the payments under this section shall be treat-
6 ed in the same manner as a refund due from the
7 credit allowed under section 24 of the Internal Rev-
8 enue Code of 1986.

9 **TITLE III—DEPENDENT CARE**
10 **ASSISTANCE**

11 **SEC. 301. REFUNDABILITY AND ENHANCEMENT OF CHILD**
12 **AND DEPENDENT CARE TAX CREDIT.**

13 (a) IN GENERAL.—Section 21 is amended by adding
14 at the end the following new subsection:

15 “(g) SPECIAL RULES FOR 2019 AND 2020.—In the
16 case of any taxable year beginning in 2019 or 2020—

17 “(1) CREDIT MADE REFUNDABLE.—In the case
18 of an individual other than a nonresident alien, the
19 credit allowed under subsection (a) shall be treated
20 as a credit allowed under subpart C (and not allowed
21 under this subpart).

22 “(2) INCREASE IN APPLICABLE PERCENTAGE.—
23 Subsection (a)(2) shall be applied—

24 “(A) by substituting ‘50 percent’ for ‘35
25 percent’, and

1 “(B) by substituting ‘\$120,000’ for
2 ‘\$15,000’.

3 “(3) INCREASE IN DOLLAR LIMIT ON AMOUNT
4 CREDITABLE.—Subsection (c) shall be applied—

5 “(A) by substituting ‘\$6,000’ for ‘\$3,000’
6 in paragraph (1) thereof, and

7 “(B) by substituting ‘twice the amount in
8 effect under paragraph (1)’ for ‘\$6,000’ in
9 paragraph (2) thereof.

10 “(4) INFLATION ADJUSTMENT OF DOLLAR
11 AMOUNTS.—In the case of any taxable year begin-
12 ning after 2019, the \$120,000 amount in paragraph
13 (2)(B) and the \$6,000 amount in paragraph (3)(A)
14 shall each be increased by an amount equal to—

15 “(A) such dollar amount, multiplied by

16 “(B) the cost-of-living adjustment deter-
17 mined under section 1(f)(3) for the calendar
18 year in which the taxable year begins, deter-
19 mined by substituting ‘2018’ for ‘2016’ in sub-
20 paragraph (A)(ii) thereof.

21 If any increase determined under this paragraph is
22 not a multiple of \$100, such increase shall be round-
23 ed to the next lowest multiple of \$100.”.

1 (b) CONFORMING AMENDMENT.—Section 1324(b)(2)
2 of title 31, United States Code, is amended by inserting
3 “21 (by reason of subsection (g) thereof),” before “25A”.

4 (c) COORDINATION WITH POSSESSION TAX SYS-
5 TEMS.—Section 21(g)(1) of the Internal Revenue Code of
6 1986 (as added by this section) shall not apply to any per-
7 son—

8 (1) to whom a credit is allowed against taxes
9 imposed by a possession with a mirror code tax sys-
10 tem by reason of the application of section 21 of
11 such Code in such possession for such taxable year;
12 or

13 (2) to whom a credit would be allowed against
14 taxes imposed by a possession which does not have
15 a mirror code tax system if the provisions of section
16 21 of such Code had been in effect in such posses-
17 sion for such taxable year.

18 (d) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to taxable years beginning after
20 December 31, 2018.

21 **SEC. 302. INCREASE IN EXCLUSION FOR EMPLOYER-PRO-**
22 **VIDED DEPENDENT CARE ASSISTANCE.**

23 (a) IN GENERAL.—Section 129(a)(2) is amended by
24 adding at the end the following new subparagraph:

1 “(D) SPECIAL RULE FOR 2020 AND 2021.—
2 In the case of any taxable year beginning in
3 2020 or 2021—

4 “(i) IN GENERAL.—Subparagraph (A)
5 shall be applied be substituting ‘\$10,500
6 (half such dollar amount’ for ‘\$5,000
7 (\$2,500’.

8 “(ii) INFLATION ADJUSTMENT.—In
9 the case of any taxable year beginning
10 after 2020, the \$10,500 amount in clause
11 (i) shall be increased by an amount equal
12 to—

13 “(I) such dollar amount, multi-
14 plied by

15 “(II) the cost-of-living adjust-
16 ment determined under section 1(f)(3)
17 for the calendar year in which the tax-
18 able year begins, determined by sub-
19 stituting ‘2019’ for ‘2016’ in subpara-
20 graph (A)(ii) thereof.

21 Any increase determined under the pre-
22 ceding sentence which is not a multiple of
23 \$50, shall be rounded to the nearest mul-
24 tiple of \$50.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2019.

4 **TITLE IV—CERTAIN FRINGE**
5 **BENEFIT EXPENSES**

6 **SEC. 401. REPEAL OF INCLUSION OF CERTAIN FRINGE BEN-**
7 **EFIT EXPENSES IN UNRELATED BUSINESS**
8 **TAXABLE INCOME.**

9 (a) IN GENERAL.—Section 512(a) is amended by
10 striking paragraph (7).

11 (b) EFFECTIVE DATE.—The amendment made by
12 this subsection shall take effect as if included in the
13 amendments made by section 13703 of Public Law 115–
14 97.

○