

AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 3
OFFERED BY MR. ~~XXXXXXXXXXXX~~ *Nadler*

Page 2, line 15, insert "(a) IN GENERAL.—" before
"For taxable".

Page 3, after line 8, insert the following:

1 “(b) PREVENTING TAX INCREASES FOR THE SELF-
2 EMPLOYED.—

3 “(1) GENERAL RULE.—Subsection (a) does not
4 apply with respect to a taxpayer who is self-em-
5 ployed.

6 “(2) DEFINITION.—In this subsection, the term
7 ‘self-employed’ with respect to an individual includes
8 any individual who is not covered under a health
9 benefit plan provided by or through an employer.

