

**AMENDMENT TO THE AMENDMENT IN THE NA-
TURE OF A SUBSTITUTE TO THE COMMITTEE
PRINT**

OFFERED BY M__ . _____

Add at the end the following:

1 **SEC. ____ . STUDY ON ALL TAXES.**

2 Not later than 90 days after the date of the enact-
3 ment of this section, the Administrator of the Small Busi-
4 ness Administration shall submit to Congress a report on
5 the effects on small business concerns (as defined under
6 section 3 of the Small Business Act (15 U.S.C. 632)) of
7 an increase in the corporate tax rate, the individual tax
8 rate, the capital gains rate, the elimination of step up in
9 basis, and an increase in the estate tax.

