

**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. 100703. REPORT ON ELIMINATING THE STEP UP IN**
2 **BASIS ON SMALL BUSINESS CONCERNS.**

3 Not later than 90 days after the date of the enact-
4 ment of this section, the Director of the Congressional
5 Budget Office shall submit to Congress a report on the
6 effects of eliminating the step up in basis on small busi-
7 ness concerns (as defined under section 3 of the Small
8 Business Act (15 U.S.C. 632)). If the Director determines
9 that eliminating the step up in basis will negatively affect
10 small business concerns, then no funds may be appro-
11 priated, obligated, or expended under this title.

