

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Nixon offered the following:

2  
3 **Amendment**

4 Remove line 185 and insert:

5 or to a business that is part of a multinational entity group of  
6 which any part is required to file an Internal Revenue Service  
7 Form 8975 or any other business that is part of a multinational  
8 entity group as defined in Country-By-Country Reporting:  
9 Handbook on Effective Implementation, Organization of Economic  
10 Cooperation and Development (2017), and may not be construed to  
11 authorize double recoveries.

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