

Amendments Included in Manager's Amendment

- Hatch #1731 – Total equity definition for worldwide interest limitation rule
- Hatch #1730 – Technical change to the partnership provisions for the interest deduction limitation
- Hatch #1729 – Effective date of repeal of section 199
- Hatch #1728 – Effective date for the recovery period for real property
- Rounds #1735 – Exempting mortgage service rights from new income inclusion rule
- Hatch #1724 – Strike the provision treating name and logo royalties as UBIT
- Hatch #1723 – Reduce age for in-service retirement plan distributions to 59 ½
- Hatch #1685 – Deduction for religious instruction tuition
- Hatch #1684 – Prohibit cash or gift cards as employee achievement awards
- Sullivan #1678 – Strike passenger cruise ship provision
- Cornyn #1715 – Provide pass-through deduction for distributions from publicly-traded partnerships
- Paul #1622 - Allow full deductibility for motor vehicle floor plan financing interest costs
- Roberts #1631 - Treat agricultural/horticultural co-ops same as other farming businesses
- Isakson #1764 – Application of special rules for the timing of inclusion of income for original issue discount
- Scott # ____ - Opportunity zones
- Thune #1711(modified) - Provide pass-through deduction to certain agricultural and horticultural cooperatives (with modified effective date)
- Roberts #1632 - Modify low income housing credit/add preferences for vets and rural housing
- Ernst #1588 - Eliminate deduction for member of Congress living expenses
- Cassidy #1756 – Modify the rules regarding overall domestic losses for purposes of the foreign tax credit
- Fischer #1793 - Improve employer credit for paid family and medical leave
- Murkowski #1630 - Modify tax treatment of Alaska Native Corporations
- Toomey # ____ - Delay in worldwide interest limitation rule
- Heller #1615 - Taxation of International Regulated Investment Companies
- Scott # ____ - Life insurance provisions
- Toomey #1690 - Excise tax on university investment income
- Hatch # ____ - S corporation converting to C corporation and its accumulated adjustments account
- Hatch #1809 - Clarify pass-through deduction re: definition of qualified trade or business
- Collins #1613 - Medical expenses deduction for 2017 and 2018 allowed if costs exceed 7.5% AGI
- Burr #1745 - Clarify limit on contributions to an ABLE account
- Hatch # ____ - Foreign-derived intangible income related-party clarification
- Graham #1595 – Treatment of expenses in contingency fee cases