AMENDMENT TO H.R. 1

OFFERED BY MR. COHEN OF TENNESSEE

In paragraph (1)(B) of section 36A(b) of the Internal Revenue Code of 1986, as proposed to be added by section 1001, strike "$75,000 ($150,000" and insert "$50,000 ($100,000".

At an appropriate place, add the following:

1 **SEC. ___. TRANSFER OF FUNDS TO NIH AND COPS.**

2 For each of the fiscal years 2009 and 2010, the Sec-
3 retary of the Treasury shall take the following actions:

4 (1) Determine the estimated difference in tax
5 revenues that would be received by the United
6 States during such fiscal year under section 36A of
7 the Internal Revenue Code of 1986, as added by sec-
8 tion 1001, if paragraph (1) of subsection (b) of such
9 section 36A were applied by substituting "$75,000
10 ($150,000 in the case of a joint return)" for
11 "$50,000 ($100,000 in the case of a joint return)".

12 (2) Transfer funds during such fiscal year, in
13 the amount of the absolute value of such difference,
14 from the general fund of the Treasury to the fol-

1 lowing accounts in division A of this Act and in the
2 following percentages:
3 (A) "Department of Justice—State and
4 Local Law Enforcement Activities—Office of
5 Justice Programs—Community Oriented Polic-
6 ing Services", 50 percent.
7 (B) "Department of Health and Human
8 Services—National Institutes of Health—Na-
9 tional Center for Research Resources", 16.7
10 percent.
11 (C) "Department of Health and Human
12 Services—National Institutes of Health—Office
13 of the Director", 16.7 percent.
14 (D) "Department of Health and Human
15 Services—National Institutes of Health—Build-
16 ings and Facilities", 16.6 percent.