

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 4019, AS REPORTED
OFFERED BY**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. MARRIAGE PENALTY RELIEF PROVISIONS
2 MADE PERMANENT.**

3 Except as provided in section 2, title IX of the Eco-
4 nomic Growth and Tax Relief Reconciliation Act of 2001
5 (relating to sunset of provisions of Act) shall not apply
6 to title III of such Act (relating to marriage penalty re-
7 lief).

**8 SEC. 2. TAX REDUCTIONS CONTINGENT ON NOT RAIDING
9 SOCIAL SECURITY TRUST FUNDS.**

10 Section 1 shall not take effect unless, during calendar
11 year 2010, the Director of the Office of Management and
12 Budget certifies that there will be sufficient non-social se-
13 curity surpluses during the 10-fiscal year period beginning
14 with fiscal year 2011 so that, during such 10-fiscal year
15 period, the provisions of section 1 would not result in a
16 raid on the social security trust funds (or increase the size
17 of a raid on such funds). For purposes of the preceding
18 sentence, such funds shall be treated as raided during any
19 year for which there is a deficit in the non-social security
20 portion of the Federal budget.

