

105TH CONGRESS  
1ST SESSION

# S. 403

To expand the definition of limited tax benefit for purposes of the Line  
Item Veto Act.

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IN THE SENATE OF THE UNITED STATES

MARCH 5, 1997

Mr. FEINGOLD introduced the following bill; which was read twice and referred jointly pursuant to the order of August 4, 1977, as modified by the order of April 11, 1986, to the Committees on the Budget and Governmental Affairs, with instructions that if one committee reports, the other committee have thirty days to report or be discharged

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## A BILL

To expand the definition of limited tax benefit for purposes  
of the Line Item Veto Act.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. AMENDMENT TO CONGRESSIONAL BUDGET**  
4 **ACT.**

5 Section 1026(9) of the Congressional Budget and Im-  
6 poundment Control Act of 1974 (2 U.S.C. 691e(9))(as  
7 added by the Line Item Veto Act) is amended to read as  
8 follows:

1           “(9) LIMITED TAX BENEFIT.—The term ‘lim-  
2           ited tax benefit’ means any tax provision that has  
3           the practical effect of providing a benefit in the form  
4           of different treatment to a particular taxpayer or a  
5           limited class of taxpayers, whether or not such provi-  
6           sion is limited by its terms to a particular taxpayer  
7           or class of taxpayers.”.

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