

**AMENDMENT TO H.R. 5278**

**OFFERED BY MR. FLEMING OF LOUISIANA**

At the end, add the following:

1 **TITLE VII—INTERNAL REVENUE**  
2 **SERVICE GUIDANCE**

3 **SEC. 701. INTERNAL REVENUE SERVICE GUIDANCE.**

4 Notwithstanding any other provision of this Act, no  
5 provision of this Act shall take effect before the date on  
6 which the Secretary of the Treasury (or the Secretary's  
7 designee) issues permanent guidance regarding eligibility  
8 for the foreign tax credit in connection with taxes imposed  
9 or modified in Puerto Rico Act 154 of 2010 (2010 P.R.  
10 Laws No. 154; commonly referred to as "Act 154").

