

AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to
modify the standard for certain penalties.

IN THE SENATE OF THE UNITED STATES—115th Cong., 2d Sess.

S. 1917

To reform sentencing laws and correctional institutions, and
for other purposes.

Referred to the Committee on _____ and
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. WHITEHOUSE

Viz:

1 At the end, add the following:

2 **TITLE _____ —TAX PENALTIES**

3 **SEC. __01. MODIFICATION OF STANDARD FOR CERTAIN TAX**
4 **PENALTIES.**

5 (a) FRAUD AND FALSE STATEMENTS.—Paragraphs
6 (1) and (2) of section 7206 of the Internal Revenue Code
7 of 1986 are each amended by striking “Willfully” and in-
8 serting “Knowingly”.

9 (b) ATTEMPT TO EVADE OR DEFEAT TAX.—Section
10 7201 of the Internal Revenue Code of 1986 is amended
11 by striking “willfully” and inserting “knowingly”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to offenses committed after the
3 date of the enactment of this Act.