Amend the Eissler Amendment (page 51, Amendment Package) to CSHB 3 by substituting the following for the amendment:

Amend CSHB 3 as follows:

- (1) On page 30, strike lines 24-25 and substitute:
- (9) the costs of quality control, including replacement of defective components pursuant to standard warranty policies, inspection directly allocable to the production of the goods, and repairs and maintenance of goods; and
  - (2) On page 29, strike lines 14-16, and substitute:
- (9) costs attributable to research, experimental, engineering, and design activities directly related to the production of the goods, including all research or experimental expenditures described by Section 174, Internal Revenue Code;