

**Amendment to the Amendment in the Nature of a Substitute to Subtitle G. Budget
Reconciliation Legislative Recommendations Relating to Green Energy
Offered by Mr. Hern of Oklahoma**

This amendment would eliminate the direct pay option for green subsidies for any big business with income over \$5 million. (The Corporate Welfare Elimination Amendment.)

AMENDMENT

OFFERED BY Mr. Hern

In section 6417(c) of the Internal Revenue Code of 1986, as proposed to be inserted by section 136104, is amended by adding at the end the following new paragraph:

- 1 (8) LIMITATION ON TAXABLE INCOME.—A tax-
- 2 payer with a taxable income in excess of \$5,000,000
- 3 may not make an election under this section.

