

**AMENDMENT TO THE AMENDMENT IN THE NATURE OF A SUBSTITUTE TO THE BUDGET
RECONCILIATION LEGISLATIVE RECOMMENDATION RELATING TO REPEAL OF THE NET
INVESTMENT INCOME TAX BY REP. DAVIS OF ILLINOIS**

The amendment would require the taxpayer benefiting from the investment tax benefit to have a clean drug test annually prior to receipt.

AMENDMENT

OFFERED BY MR. DANNY K. DAVIS OF ILLINOIS .

Repeal of Net Investment Income Tax

Add at the end the following new subsection:

1 (c) APPLICATION.—The amendment made by this
2 section shall not apply to any taxpayer for a taxable year
3 unless the taxpayer (and the spouse of the taxpayer in
4 the case of a joint return) have a clean drug test during
5 the 1-year period ending on the date of the filing of the
6 return of tax for the taxable year.

