

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

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. Rice**

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.

