

**AMENDMENT TO THE AMENDMENT IN THE  
NATURE OF A SUBSTITUTE TO SUBTITLE I  
OFFERED BY M . \_\_\_\_\_**

Add at the end of section 30903 the following new subsection:

1       (j) SPECIAL APPLICATION RULE.—Notwithstanding  
2 any preceding provision of, or amendment made by, this  
3 section, no such provision or amendment shall apply for  
4 a year with respect to an individual who, during the pre-  
5 ceding year, had a modified adjusted gross income of  
6 greater than \$1,000,000 (or \$2,000,000 if filing jointly).

