

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

Add at the end of section 30902 the following new subsection:

1 (f) 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).

