

**AMENDMENT TO THE SENATE AMENDMENT TO
H.R. 5376
OFFERED BY MR. SMITH OF NEBRASKA**

In section 12001, insert the following after subsection (b):

1 (c) NO CREDIT FOR CERTAIN TAXPAYERS.—Section
2 36B(c)(1) of the Internal Revenue Code of 1986 is amend-
3 ed by adding at the end the following:

4 “(F) DENIAL OF CREDIT TO HIGH-INCOME
5 INDIVIDUALS.—No credit shall be allowed under
6 this section to any individual or joint filer with
7 a modified adjusted gross income greater than
8 \$400,000.”.

