

**AMENDMENT TO
RULES COMMITTEE PRINT 116-63
OFFERED BY MR. BURGESS OF TEXAS**

Page 383, line 7, insert the following:

1 **SEC. 3115. CARBON OXIDE SEQUESTRATION CREDIT CON-**
2 **STRUCTION DEADLINE.**

3 (a) **IN GENERAL.**—Section 45Q(d)(1) of the Internal
4 Revenue Code of 1986 is amended by striking “January
5 1, 2024” and inserting “January 1, 2026”.

6 (b) **EFFECTIVE DATE.**—The amendment made by
7 this section applies to facilities the construction of which
8 begins after December 31, 2023.

