

**AMENDMENT TO H. CON. RES. 14, AS REPORTED**  
**OFFERED BY MR. MCGOVERN OF**  
**MASSACHUSETTS**

At the end of section 3001(a), insert before the period the following: “, except that no adjustment shall be made pursuant to this subsection if such legislation would reduce tax liability for any taxable year beginning after 2025, compared to taxable years beginning during 2025, for any individual taxpayer with adjusted gross income in excess of \$100,000,000”.

