

**AMENDMENT TO RULES COMMITTEE PRINT 116-
63
OFFERED BY MR. MCKINLEY OF WEST VIRGINIA**

At the end of title III, add the following:

1 **Subtitle D—Extension of Credit for**
2 **Carbon Oxide Sequestration**

3 **SEC. 3401. EXTENSION OF CREDIT FOR CARBON OXIDE SE-**
4 **QUESTRATION.**

5 (a) IN GENERAL.—Section 45Q(d)(1) of the Internal
6 Revenue Code of 1986 is amended by striking “January
7 1, 2024” and inserting “January 1, 2034”.

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

