

**AMENDMENT TO THE SENATE AMENDMENT TO H.R. 1**

**OFFERED BY MR. PERRY**

At the end of title IV, add the following new section:

**SEC. \_\_. REPEAL OF CARBON OXIDE SEQUESTRATION CREDIT.**

- (a) **IN GENERAL.**—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by repealing section 45Q and by striking the item relating to such section from the table of sections for such subpart.
- (b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.