

**AMENDMENT TO THE
SENATE AMENDMENT TO H.R. 1
OFFERED BY MRS. SYKES
[H.R. 1, THE ONE BIG BEAUTIFUL BILL ACT]**

Add the following new sections to the bill :

1 **SEC. III EARNED INCOME CREDIT LOOKBACK.**

2 (a) IN GENERAL.—Section 32, as amended by the
3 preceding provisions of this Act, is amended by adding at
4 the end the following new subsection:

5 “(q) LOOKBACK.—If the earned income of the tax-
6 payer for the taxable year is less than the earned income
7 of the taxpayer for the preceding taxable year, the credit
8 allowed under subsection (a) may, at the election of the
9 taxpayer, be determined by substituting—

10 “(1) such earned income for the preceding tax-
11 able year, for

12 “(2) such earned income for the taxable year.”.

13 (b) EFFECTIVE DATE.—The amendment made by
14 this section shall apply to determinations made with re-
15 spect to taxable years beginning after December 31, 2024.

