

**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO H.R. 4872, AS RE-  
PORTED  
OFFERED BY MR. BROUN OF GEORGIA**

Page 11, after line 22, add the following:

1 (e) EXEMPTION FOR BUSINESSES WITH GROSS RE-  
2 CEIPTS OF \$500,000 OR LESS.—Subsection (e) of section  
3 4980H of such Code, as so added and amended and as  
4 amended by the preceding subsections, is amended by add-  
5 ing at the end the following new paragraph:

6 “(8) EXEMPTION FOR BUSINESSES WITH GROSS  
7 RECEIPTS OF \$500,000 OR LESS.—Subsections (a)  
8 and (b) shall not apply to any employer whose gross  
9 receipts for the taxable year do not exceed \$500,000.  
10 For purposes of the preceding sentence, paragraph  
11 (2) (C) shall apply.”.

