

**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE
OFFERED BY MR. BROUN OF GEORGIA**

In section 1003, insert after subsection (c) the following new subsection:

1 (d) EXCEPTION FOR EMPLOYERS WITH GROSS RE-
2 RECEIPTS DECLINE.—Subsection (d) of section 4980H of
3 such Code, as so added and amended, is amended by add-
4 ing at the end the following new paragraph:

5 “(8) EXCEPTION FOR EMPLOYERS WITH GROSS
6 RECEIPTS DECLINE.—Subsection (a) shall not apply
7 to any employer for any month, if such employer’s
8 gross receipts for the most recently completed fiscal
9 year are less than such employer’s gross receipts for
10 the fiscal year preceding the most recently completed
11 fiscal year.”.

