

(2) On page 1, line 21 of the amendment, between "QUALIFICATION." and "A taxable", insert "(a)".

(3) On page 1, line 25 of the amendment, between "taxable entity" and "has owned", insert "acquired before January 1, 2002, and".

(3) On page 1, between lines 28 and 29 of the amendment, insert the following:

(b) A taxable entity that is a member of an affiliated group may not claim a credit under this section for art donated to a museum that is a member of that affiliated group.