

**DESCRIPTION OF AMENDMENT  
IN THE NATURE OF A SUBSTITUTE  
TO H.R. 2337  
"TAXPAYER BILL OF RIGHTS 2"**

Scheduled for Markup

by the

HOUSE COMMITTEE ON WAYS AND MEANS

on March 21, 1996

Prepared by the Staff

of the

JOINT COMMITTEE ON TAXATION

March 20, 1996

JCX-7-96