



Joint Committee on Taxation  
February 28, 2001  
JCX-4-01

**DESCRIPTION OF THE CHAIRMAN'S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO  
H.R. 3, THE ECONOMIC GROWTH AND TAX RELIEF ACT OF 2001**

The Chairman's amendment in the nature of a substitute to H.R. 3, the Economic Growth and Tax Relief Act of 2001, would make the following modification to the bill:

Certain of the conforming amendments in the bill would be effective 60 days after the date of enactment.