

JOINT COMMITTEE ON TAXATION February 3, 2014 JCX-5-14

## DESCRIPTION OF AN AMENDMENT IN THE NATURE OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 3979, THE "PROTECTING VOLUNTEER FIREFIGHTERS AND EMERGENCY RESPONDERS ACT"

The Chairman's amendment in the nature of a substitute modifies H.R. 3979. The short title in section one is changed to the "Protecting Volunteer Firefighters and Emergency Responders Act of 2014."