



JOINT COMMITTEE ON TAXATION

April 28, 2014

JCX-47-14

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 4457, THE  
“AMERICA’S SMALL BUSINESS TAX RELIEF ACT OF 2014”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 4457. The amendment modifies subsection (e) of section 2 of the bill to specify that the subsection amends “subsection (f) of section 179.”

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment.

---

Fiscal Years [Billions of Dollars]												
<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2014-19</u>	<u>2014-24</u>
-1.8	-18.2	-10.1	-8.6	-7.1	-5.7	-4.8	-4.3	-3.7	-4.0	-4.6	-51.6	-73.1

---

**NOTE:** Details do not add to totals due to rounding.