



JOINT COMMITTEE ON TAXATION

June 19, 2019

JCX-32-19

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 3299, THE
“PROMOTING RESPECT FOR INDIVIDUALS’ DIGNITY
AND EQUALITY ACT OF 2019”**

The Chairman’s amendment in the nature of a substitute corrects section 2(a)(2)(B) of H.R. 3299, by inserting the words “of such Code” after “section 6511(b)(2).”

The estimated revenue effects of the Chairman’s amendment in the nature of a substitute are identical to those reported in JCX-27-19.