



JOINT COMMITTEE ON TAXATION

June 19, 2019

JCX-34-19

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 3301, THE
“TAXPAYER CERTAINTY AND DISASTER TAX RELIEF ACT OF 2019”**

The Chairman’s amendment in the nature of a substitute corrects section 306(c) of H.R. 3301, by replacing the word “subsection” with “section.”

The estimated revenue effects of the Chairman’s amendment in the nature of a substitute are identical to those reported in JCX-31-19.