



JOINT COMMITTEE ON TAXATION

October 21, 2019

JCX-51-19

**DESCRIPTION OF THE CHAIRMAN'S AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 3708,
THE "PRIMARY CARE ENHANCEMENT ACT OF 2019"**

The Chairman's amendment in the nature of a substitute makes a clerical change to the amendment instruction to the provision treating direct primary care service arrangement fees as medical expenses by adding "of such Code" after "Section 223(d)(2)(C)."