JOINT COMMITTEE ON TAXATION September 16, 2014 JCX-104-14

ESTIMATED REVENUE EFFECTS OF H.R. 3043, THE "TRIBAL GENERAL WELFARE EXCLUSION ACT," SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON SEPTEMBER 16, 2014

Fiscal Years 2015 - 2024

[Millions of Dollars]

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-19	2015-24
Clarify the Treatment of General Welfare Benefits Provided by Indian Tribes	[1]					Ne	egligible Ro	evenue Eff	ect				

Joint Committee on Taxation

[1] Effective for taxable years for which the tribal member's refund statute of limitations period has not expired, and provides a one-year waiver of the refund statute of limitations period in the event that the period expires before the end of the one-year period beginning on the date of enactment.