



JOINT COMMITTEE ON TAXATION

March 24, 2015

JCX-60-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 1314, A BILL TO PROVIDE FOR A RIGHT TO AN ADMINISTRATIVE APPEAL RELATING TO ADVERSE DETERMINATIONS OF TAX-EXEMPT STATUS OF CERTAIN ORGANIZATIONS**

The Chairman's amendment in the nature of a substitute modifies H.R. 1314. First, the amendment provides that the bill may be cited by the short title, the "Ensuring Tax Exempt Organizations the Right to Appeal Act." Second, in new section 7123(c)(1) (as added by the bill), the amendment replaces the phrase "described in section 501(c)" with "claims to be described in section 501(c)." Finally, in new section 7123(c)(2) (as added by the bill), the amendment replaces the phrase "is such determination" with "if such determination."

The Chairman's amendment is estimated to have a negligible effect on Federal fiscal year budget receipts for the period 2015-2025.