



JOINT COMMITTEE ON TAXATION

July 9, 2014

JCX-82-14

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5021,
THE “HIGHWAY AND TRANSPORTATION FUNDING ACT OF 2014”**

The Chairman’s amendment in the nature of a substitute corrects H.R. 5021, the “Highway and Transportation Funding Act of 2014.” The amendment makes a clerical correction to the provision entitled “Extension of Highway Trust Fund Expenditure Authority” by substituting “June 1, 2015” for “June 1. 2015.”

As a clerical change, the Chairman’s Amendment in the Nature of a Substitute does not alter the estimated revenue effects of the legislation reported in JCX-80-14 and does not alter the estimated trust fund effects reported in JCX-81-14.