



JOINT COMMITTEE ON TAXATION

October 3, 2023

JCX-46-23

**DESCRIPTION OF THE CHAIRMAN'S  
AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 5863,  
THE "FEDERAL DISASTER TAX RELIEF ACT OF 2023"**

The Chairman's amendment in the nature of a substitute amends section 4 of H.R. 5863, the "Federal Disaster Tax Relief Act of 2023," by replacing "subsection" with "section" in the effective date.