



JOINT COMMITTEE ON TAXATION

April 22, 2015

JCX-80-15

DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE REVENUE PROVISIONS OF H.R. 1892, THE  
“TRADE ADJUSTMENT ASSISTANCE ACT (TAA),  
AND FOR OTHER PURPOSES OF 2015”

The Chairman’s amendment in the nature of a substitute changes the short title of the bill to “Trade Adjustment Assistance Reauthorization Act of 2015.” In addition, the Chairman’s amendment in the nature of a substitute makes certain technical changes to section 7(b) of the bill to clarify the elective nature of the health coverage tax credit and the coordination between advance payments and credits.