



JOINT COMMITTEE ON TAXATION

February 3, 2015

JCX-17R-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO THE PROVISIONS OF H.R. 630, A BILL TO MAKE PERMANENT  
CERTAIN RULES REGARDING BASIS ADJUSTMENTS TO STOCK OF  
S CORPORATIONS MAKING CHARITABLE CONTRIBUTIONS OF PROPERTY**

The Chairman's amendment in the nature of a substitute modifies H.R. 630. The amendment provides that the bill may be cited by the short title, the "Permanent S Corporation Charitable Contribution Act of 2015."

The following presents the estimated Federal fiscal year budget effects of the Chairman's amendment.

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Fiscal Years [Millions of Dollars]												
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2015-20</u>	<u>2015-25</u>
-23	-49	-53	-55	-57	-59	-61	-64	-68	-71	-75	-296	-635

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