



JOINT COMMITTEE ON TAXATION
July 23, 2024
JCX-35-24

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 7906,
THE “STRENGTHENING STATE AND TRIBAL
CHILD SUPPORT ENFORCEMENT ACT”**

The Chairman’s amendment in the nature of a substitute (the “AINS”) includes the following changes to H.R. 7906 as introduced:

1. The AINS amends section 6103(l)(8) to clarify that obligations being enforced by a Tribal child support enforcement agency are included in the term “child support obligations.”
2. The AINS amends section 6103(p)(4)(F) (regarding safeguards) to require that agents of child support enforcement agencies (1) upon completion of the use of the confidential information, return the information to the Secretary or make the information undisclosable and furnish a report to the Secretary describing the manner in which it was made undisclosable, and (2) make their required reports to the Secretary (or take other action with respect to the Secretary) through their child support enforcement agency.