



JOINT COMMITTEE ON TAXATION  
September 10, 2024  
JCX-46-24

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 9462,  
THE “EDUCATIONAL CHOICE FOR CHILDREN ACT OF 2024”**

The Chairman’s amendment in the nature of a substitute strikes the language of the bill and replaces it with identical language but for two changes. First, in the heading of section 2(b) of the proposal, the word “To” is replaced with “to”. Second, in section 4(b) of the proposal, the word “subsection” is replaced with “section”.