



JOINT COMMITTEE ON TAXATION  
June 6, 2023  
JCX-22-23

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 3801,  
THE “EMPLOYER REPORTING IMPROVEMENT ACT”**

The Chairman’s amendment in the nature of a substitute modifies the effective date in paragraph (b) of section 5 of of H.R. 3801, the “Employer Reporting Improvement Act” (the “Bill”), to replace “subsection” with “section” on page 4, line 23.