



JOINT COMMITTEE ON TAXATION  
June 6, 2023  
JCX-21-23

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 3797,  
THE “PAPERWORK BURDEN REDUCTION ACT”**

The Chairman’s amendment in the nature of a substitute modifies the effective date in paragraph (c) of section 2 of H.R. 3797, the “Paperwork Burden Reduction Act” (the “Bill”), to replace “subsection” with “section” on page 4, line 4.