



JOINT COMMITTEE ON TAXATION  
September 16, 2015  
JCX-117-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 2940,  
“THE EDUCATOR TAX RELIEF ACT OF 2015”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 2940 by striking section 2(d) of the bill and its special effective date, related to the definition of an eligible educator. The amendment in the nature of a substitute thus leaves unchanged the present law definition of an eligible educator.

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

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<b>Fiscal Years</b>											
<b>[Millions of Dollars]</b>											
<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>2016-20</u>	<u>2016-25</u>
-255	-225	-229	-239	-241	-244	-249	-256	-268	-270	-1,189	-2,475

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**NOTE:** Details do not add to totals due to rounding.