



JOINT COMMITTEE ON TAXATION

April 10, 2018

JCX-14-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5445, THE  
“21ST CENTURY IRS ACT”**

The Chairman’s amendment in the nature of a substitute corrects the effective date for section 104 of H.R. 5445, by substituting the word “section” for “subsection.”

The estimated revenue effects of the Chairman’s amendment in the nature of a substitute are identical to those reported in JCX-13-18.