



JOINT COMMITTEE ON TAXATION

April 27, 2016

JCX-42-16

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5053, THE
“PREVENTING IRS ABUSE AND PROTECTING FREE SPEECH ACT”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 5053. The amendment replaces “subsection” with “section” on line 18 of page 4 of H.R. 5053.

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

| Fiscal Years | | | | | | | | | | | | |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|----------------|
| [Millions of Dollars] | | | | | | | | | | | | |
| <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>2026</u> | <u>2016-21</u> | <u>2016-26</u> |
| --- | -1 | -2 | -2 | -2 | -2 | -2 | -2 | -2 | -2 | -2 | -7 | -16 |

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