



Joint Committee on Taxation
February 1, 2000
JCX-6-00

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO THE PROVISIONS OF H.R. 6¹**

On February 2, 2000, the House Committee on Ways and Means has scheduled a markup of the provisions contained in H.R. 6 (The “Marriage Tax Elimination Act of 1999”). The amendment in the nature of a substitute contains the provisions of “The Marriage Tax Penalty Relief Act of 2000,” as described in JCX-3-00² with the following technical modifications. These modifications include corrections to the rounding rule in the 15-percent rate bracket provision and the inflation adjustment in the earned income credit provision, and the addition of a long title for the bill.

¹ This document may be cited as follows: Joint Committee on Taxation, *Description of an Amendment in the Nature of a Substitute to the Provisions in H.R. 6* (JCX-6-00), February 1, 2000.

² Joint Committee on Taxation, *Description of the Marriage Tax Penalty Relief Act of 2000* (JCX-3-00), January 31, 2000.