



JOINT COMMITTEE ON TAXATION

March 24, 2015

JCX-56-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 1152, A BILL TO PROHIBIT  
OFFICERS AND EMPLOYEES OF THE INTERNAL REVENUE SERVICE FROM  
USING PERSONAL EMAIL ACCOUNTS TO CONDUCT OFFICIAL BUSINESS**

The Chairman's amendment in the nature of a substitute modifies H.R. 1152, a bill to prohibit officers and employees of the Internal Revenue Service from using personal email accounts to conduct official business, by adding the short title, "IRS Email Transparency Act."

The Chairman's amendment is estimated to have no effect on Federal fiscal year budget receipts for the period 2015-2025.