



JOINT COMMITTEE ON TAXATION
September 12, 2018
JCX-77-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 6756,
THE “AMERICAN INNOVATION ACT OF 2018”**

The Chairman’s amendment in the nature of a substitute makes a clerical change to the effective date of section 3 of the proposal to refer to amendments made by the section, rather than subsection.