



JOINT COMMITTEE ON TAXATION  
September 10, 2024  
JCX-44-24

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 190,  
THE “SAVING GIG ECONOMY TAXPAYERS ACT”**

The Chairman’s amendment in the nature of a substitute modifies the effective date of the bill. Specifically, the amendment changes the date from applying as if included in section 9674 of the American Rescue Plan Act to applying to returns for calendar years beginning after December 31, 2021.