



JOINT COMMITTEE ON TAXATION

February 3, 2014

JCX-4-14

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 2575, THE
“SAVE AMERICAN WORKERS ACT OF 2013”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 2575. The short title in section one is changed to the “Save American Workers Act of 2014.”

Additionally, rather than being effective as if included in section 1513 of the Patient Protection and Affordable Care Act, the amendment is effective for months beginning after December 31, 2013.