



JOINT COMMITTEE ON TAXATION

April 28, 2014

JCX-46-14

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 4454**

The Chairman's amendment in the nature of a substitute modifies H.R. 4454. The amendment provides that the bill may be cited by the short title, "Permanent S Corporation Charitable Contributions Act of 2014."

The following presents the estimated Federal fiscal year budget effects of the Chairman's amendment.

Fiscal Years [Billions of Dollars]												
<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2014-19</u>	<u>2014-24</u>
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NOTE: Details do not add to totals due to rounding.