



JOINT COMMITTEE ON TAXATION  
February 3, 2015  
JCX-13-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 636, THE  
“AMERICA’S SMALL BUSINESS TAX RELIEF ACT OF 2015”**

The Chairman’s amendment in the nature of a substitute modifies subsection (g) of section 2 of H.R. 636 by striking “section” and inserting “this section”.

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

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Fiscal Years [Millions of Dollars]												
<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>2025</u>	<u>2015-20</u>	<u>2015-25</u>
-8,340	-14,400	-10,846	-8,661	-6,901	-5,537	-4,817	-4,090	-4,071	-4,648	-4,787	-54,684	-77,097

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**NOTE:** Details do not add to totals due to rounding.