



JOINT COMMITTEE ON TAXATION

October 21, 2019

JCX-48-19

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 4742,
TO AMEND THE INTERNAL REVENUE CODE OF 1986
TO IMPOSE A TAX ON NICOTINE USED IN VAPING, ETC.**

The Chairman’s amendment in the nature of a substitute adds a short title, “Protecting American Lungs Act of 2019.”

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