



JOINT COMMITTEE ON TAXATION

March 24, 2015

JCX-58-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 1026,  
THE “TAXPAYER KNOWLEDGE OF IRS INVESTIGATIONS ACT”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 1026, the Taxpayer knowledge of IRS Investigations Act. The amendment specifies that the bill is effective for disclosures made on or after the date of enactment.

The Chairman’s amendment is estimated to have no effect on Federal fiscal year budget receipts for the period 2015-2025.