



JOINT COMMITTEE ON TAXATION
September 16, 2015
JCX-117-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 2940,
“THE EDUCATOR TAX RELIEF ACT OF 2015”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 2940 by striking section 2(d) of the bill and its special effective date, related to the definition of an eligible educator. The amendment in the nature of a substitute thus leaves unchanged the present law definition of an eligible educator.

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

Fiscal Years											
[Millions of Dollars]											
<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>2016-20</u>	<u>2016-25</u>
-255	-225	-229	-239	-241	-244	-249	-256	-268	-270	-1,189	-2,475

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