



JOINT COMMITTEE ON TAXATION

June 14, 2017

JCX-29-17

**DESCRIPTION OF THE CHAIRMAN'S AMENDMENT IN THE NATURE
OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 1551,
A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MODIFY THE
CREDIT FOR PRODUCTION FROM ADVANCED NUCLEAR POWER FACILITIES**

The Chairman's amendment in the nature of a substitute to H.R. 1551 modifies the effective date for the transfer of credits by certain public entities to taxable years beginning after the date of enactment of the bill.

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

| Fiscal Years | | | | | | | | | | | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|----------------|
| [Millions of Dollars] | | | | | | | | | | | |
| <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>2026</u> | <u>2027</u> | <u>2017-22</u> | <u>2017-27</u> |
| -- | [1] | -1 | -2 | -2 | -2 | -2 | -2 | -2 | -2 | -5 | -16 |

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

[1] Loss of less than \$500,000.