



JOINT COMMITTEE ON TAXATION

April 10, 2018

JCX-11-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5444, THE  
“TAXPAYER FIRST ACT”**

The Chairman’s amendment in the nature of a substitute corrects the effective date for section 305 of H.R. 5444, by substituting the word “section” for “subsection.”

The estimated revenue effects of the Chairman’s amendment in the nature of a substitute are identical to those reported in JCX-10-18.