



JOINT COMMITTEE ON TAXATION

April 10, 2018

JCX-18-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5440, A BILL TO REQUIRE  
NOTICE FROM THE SECRETARY OF THE TREASURY IN THE  
CASE OF ANY CLOSURE OF A TAXPAYER ASSISTANCE CENTER**

The Chairman's amendment in the nature of a substitute modifies H.R. 5440, by removing commas and adding parenthesis around the phrase "or the Secretary's delegate" and by separating paragraph (2) into three subparagraphs.

The Chairman's amendment in the nature of a substitute is estimated to have no effect on Federal fiscal year budget receipts for the period 2018-2028.