



JOINT COMMITTEE ON TAXATION

April 10, 2018

JCX-20-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5438, A BILL TO AMEND THE
INTERNAL REVENUE CODE OF 1986 TO ALLOW OFFICERS AND EMPLOYEES
OF THE DEPARTMENT OF THE TREASURY TO PROVIDE TO TAXPAYERS
INFORMATION REGARDING LOW-INCOME TAXPAYER CLINICS**

The Chairman's amendment in the nature of a substitute modifies H.R. 5438, by adding subsection (b), which provides that the provision is effective upon the date of enactment.

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.