



JOINT COMMITTEE ON TAXATION

June 20, 2018

JCX-38-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 3500, THE
“ENSURING INTEGRITY IN THE IRS WORKFORCE ACT OF 2017”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 3500 by changing the short title of the bill to refer to 2018 instead of 2017.

The proposal is estimated to have a negligible effect on Federal fiscal year budget receipts for the period 2018-2028. The extent to which the proposal may increase or decrease Federal outlays for the same period 2018-2028 has not been estimated. In accordance with section 402 of the Budget Act, the Congressional Budget Office has jurisdiction to estimate the effect on direct or discretionary spending.