



JOINT COMMITTEE ON TAXATION
July 8, 2024
JCX-32-24

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 8913,
THE “PROTECTING AMERICAN STUDENTS ACT”**

The Chairman’s amendment in the nature of a substitute strikes the language of the bill and replaces it with identical language but for one change. The word “subsection” is replaced with “section” in the effective date for the reporting requirement.