



JOINT COMMITTEE ON TAXATION

February 3, 2014

JCX-5-14

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 3979, THE “PROTECTING
VOLUNTEER FIREFIGHTERS AND EMERGENCY RESPONDERS ACT”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 3979. The short title in section one is changed to the “Protecting Volunteer Firefighters and Emergency Responders Act of 2014.”