



JOINT COMMITTEE ON TAXATION
September 16, 2015
JCX-121-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 2510, A BILL TO MODIFY
AND MAKE PERMANENT BONUS DEPRECIATION**

The Chairman's amendment in the nature of a substitute modifies subsection (e)(1) of section 1 of H.R. 2510 by striking "subsection" and inserting "section".

The following presents the estimated Federal fiscal year budget effects of the Chairman's amendment.

Fiscal Years											
[Millions of Dollars]											
<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2016-20</u>	<u>2016-25</u>
-97,532	-43,362	-33,977	-26,345	-20,657	-16,827	-12,043	-6,341	-6,283	-6,489	-221,872	-280,659

NOTE: Details do not add to totals due to rounding.