



JOINT COMMITTEE ON TAXATION

April 12, 2016

JCX-20-16

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 3724, A BILL TO AMEND
THE INTERNAL REVENUE CODE OF 1986 TO PREVENT THE COMMISSIONER
OF THE INTERNAL REVENUE SERVICE FROM REHIRING ANY EMPLOYEE
WHO WAS INVOLUNTARILY SEPARATED FROM SERVICE FOR MISCONDUCT**

The Chairman's amendment in the nature of a substitute modifies H.R. 3724 by providing that the short title of the bill is "Ensuring Integrity in the IRS Workforce Act of 2016" and further provides that no additional funds are authorized to carry out the requirements of the provision.

The proposal is estimated to have a negligible effect on Federal fiscal year budget receipts for the period 2016-2026. The extent to which the proposal may increase or decrease Federal outlays for the same period 2016-2026 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.