



JOINT COMMITTEE ON TAXATION

April 12, 2016

JCX-22-16

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 4885, A BILL TO REQUIRE  
THAT USER FEES COLLECTED BY THE INTERNAL REVENUE SERVICE  
BE DEPOSITED INTO THE GENERAL FUND OF THE TREASURY**

The Chairman's amendment in the nature of a substitute modifies H.R. 4885 by correcting the punctuation in section (2)(a) and clarifying that the effective date applies to all amendments made by the bill.

The proposal is estimated to have no 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.