



JOINT COMMITTEE ON TAXATION

April 12, 2016

JCX-24-16

DESCRIPTION OF AN AMENDMENT IN THE NATURE OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 4890, A BILL TO IMPOSE A BAN ON PAYMENT OF BONUSES TO EMPLOYEES OF THE INTERNAL REVENUE SERVICE UNTIL THE SECRETARY OF THE TREASURY DEVELOPS AND IMPLEMENTS A COMPREHENSIVE CUSTOMER SERVICE STRATEGY

The Chairman's amendment in the nature of a substitute modifies the underlying bill to refer to "subsection (a)" in section 1(b).

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.