

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 5438
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

1 **SECTION 1. PROVISION OF INFORMATION REGARDING**
2 **LOW-INCOME TAXPAYER CLINICS.**

3 (a) IN GENERAL.—Section 7526(c) of the Internal
4 Revenue Code of 1986 is amended by adding at the end
5 the following new paragraph:

6 “(6) PROVISION OF INFORMATION REGARDING
7 QUALIFIED LOW-INCOME TAXPAYER CLINICS.—Not-
8 withstanding any other provision of law, officers and
9 employees of the Department of the Treasury may—

10 “(A) advise taxpayers of the availability of,
11 and eligibility requirements for receiving, advice
12 and assistance from qualified low-income tax-
13 payer clinics receiving funding under this sec-
14 tion, and

15 “(B) provide information regarding the lo-
16 cation of, and contact information for, such
17 clinics.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall take effect on the date of the enactment
3 of this Act.

