



JOINT COMMITTEE ON TAXATION
September 12, 2018
JCX-70-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 6760,
THE “PROTECTING FAMILY AND SMALL BUSINESS TAX CUTS ACT OF 2018”**

The Chairman’s amendment in the nature of a substitute makes a clerical change to the effective date of section 201 of H.R. 6760 to refer to amendments made by the section, rather than subsection. It also makes conforming amendments in section 101(g)(3) and section 141(f)(2) of H.R. 6760 relating to the special rules for certain children with unearned income, sometimes referred to as the “kiddie tax.”