



JOINT COMMITTEE ON TAXATION

April 1, 2019

JCX-16-19

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 1957, THE
“TAXPAYER FIRST ACT OF 2019”**

The Chairman’s amendment in the nature of a substitute corrects the effective date for section 3201(c) of H.R. 1957, by substituting the word “section” for “subsection.”

The estimated revenue effects of the Chairman’s amendment in the nature of a substitute are identical to those reported in JCX-17-19.