



JOINT COMMITTEE ON TAXATION
February 25, 2025
JCX-15-25

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 1491,
THE “DISASTER RELATED EXTENSION OF DEADLINES ACT”**

The Chairman’s amendment in the nature of a substitute strikes the language of the bill and replaces it with identical language but for one change. The word “amendment” is replaced with “amendments” in the effective date on page 3, line 4.