



JOINT COMMITTEE ON TAXATION
February 11, 2025
JCX-8-25

**DESCRIPTION OF THE CHAIRMAN'S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 1152,
THE "ELECTRONIC FILING AND PAYMENT FAIRNESS 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 "subsection" is replaced with "section" in the effective date.