



JOINT COMMITTEE ON TAXATION
February 11, 2025
JCX-6-25

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 997,
THE “NATIONAL TAXPAYER ADVOCATE ENHANCEMENT ACT OF 2025”**

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” on page 2, line 3.