



JOINT COMMITTEE ON TAXATION

September 16, 2025

JCX-42-25

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 5346,  
THE “FAIR AND ACCOUNTABLE IRS REVIEWS 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 the change of the word “subsection” to “section” on page 2, line 24.