



JOINT COMMITTEE ON TAXATION
September 16, 2025
JCX-43-25

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 5349,
THE “TAX COURT IMPROVEMENT 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 “amendment” to “amendments” on page 5, line 3, and the change of the word “subsection” to “section” on page 7, line 14.