



JOINT COMMITTEE ON TAXATION  
December 9, 2025  
JCX-50-25

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 4242,  
THE “INNOVATE LESS LETHAL TO DE-ESCALATE TAX MODERNIZATION ACT”**

The Chairman’s amendment in the nature of a substitute strikes the language of the bill and replaces it with similar language with the following changes. In section 2, the amendment makes a clerical change, replacing the reference to “paragraph (3)(B)” with “paragraph (4)(B)” (referring to the list of non-lethal devices with projectiles exceeding 500 feet per second).

The amendment also makes a change to the effective date of section 2 to provide that the section generally applies to articles sold by the manufacturer, producer, or importer after the date of enactment. However, with respect to requests to Treasury for determinations of less-than-lethal projectile devices, the section applies to requests received after the date of enactment, except that requests received during the 180-day period beginning on the date of enactment are treated as received as of the close of that period.