



JOINT COMMITTEE ON TAXATION

December 9, 2025

JCX-51-25

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. _____,
THE “TAXPAYER DUE PROCESS ENHANCEMENT 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 change: In subsection (b) of section 4, the word “subsection” is replaced by the word “section.”