



JOINT COMMITTEE ON TAXATION  
January 13, 2026  
JCX-2-26

**DESCRIPTION OF THE CHAIRMAN'S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 6956,  
THE "BARCODE EFFICIENCY 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 (a) of section 2 on page 1, line 17, the word "returns" is replaced by the word "return."