



JOINT COMMITTEE ON TAXATION
March 24, 2026
JCX-13-26

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 7971,
THE “TAXPAYER EXPERIENCE IMPROVEMENT 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 section 2 of H.R. 7971, the IRS is required to provide an application programming interface on its public website that allows any person to access the information described in a list of five items using automation. On page 3, line 3, the amendment corrects the reference to the list of five items from “subsection (a)(1)” to “paragraph (1).”

The proposal is estimated to have no effect on Federal fiscal year budget receipts.