



JOINT COMMITTEE ON TAXATION

June 30, 2026

JCX-32-26

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 7972,
THE “TAXPAYER WORKFORCE 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 change: In subsection (k), relating to the definition of “qualified data scientist,” the phrase “in this section” is replaced by the phrase “in this subsection.”