



JOINT COMMITTEE ON TAXATION

June 30, 2026

JCX-31-26

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 9499,
THE “PROTECTING TAXPAYERS FROM GHOST PREPARERS 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.”