



JOINT COMMITTEE ON TAXATION

June 30, 2026

JCX-28-26

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 9500,
THE “TAX RELIEF FOR FRAUD VICTIMS 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: On page 5, line 22, the phrase “the amendments made by this subsection” is replaced by the phrase “the amendments made by this section.”