



JOINT COMMITTEE ON TAXATION

July 21, 2026

JCX-42-26

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 9722,
THE “FAIR TREATMENT OF RELIGIOUS ORGANIZATIONS ACT OF 2026”**

The Chairman’s amendment in the nature of a substitute (“AINS”) strikes the language of the bill and replaces it with similar language with the following change: the word “amendments” on page 2, line 15, is changed to “amendment.”