JOINT COMMITTEE ON TAXATION
September 15, 2026
JCX-50-26

**DESCRIPTION OF THE CHAIRMAN'S AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 10357, THE "DIGITAL ASSET TAX CERTAINTY 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 changes. The amendment replaces the phrase "date of the introduction of this Act" with "September 14, 2026" wherever it appears in the introduced bill.

In section 301(e), on page 51, lines 6-8, the effective date clause referring to dispositions "after the date of the introduction of this Act" is revised to read "after September 14, 2026." In section 302(e), on page 53, lines 1-3, the effective date clause referring to constructive sales "after the date of the introduction of this Act" is revised to read "after September 14, 2026." In section 303(d)(2), on page 56, lines 18-19, the clause referring to foreign entities organized "before the date of the introduction of this Act" is revised to read "before September 14, 2026." In section 305(c)(1), on page 66, lines 18-21, the effective date clause referring to taxable years ending "after the date of the introduction of this Act" is revised to read "after September 14, 2026." In section 305(c)(2), on page 66, line 22-page 67, line 2, the effective date clause referring to digital assets issued "after the date of the introduction of this Act" is revised to read "after September 14, 2026." In section 307(d)(2), on page 76, line 18-20, the effective date clause referring to digital assets acquired "after the date of the introduction of this Act" is revised to read "after September 14, 2026."