



JOINT COMMITTEE ON TAXATION

April 10, 2018

JCX-24-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5437, A BILL TO REQUIRE THE  
SECRETARY OF THE TREASURY TO ESTABLISH A PROGRAM FOR THE  
ISSUANCE OF IDENTITY PROTECTION PERSONAL IDENTIFICATION NUMBERS**

The Chairman's amendment in the nature of a substitute modifies H.R. 5437, by removing the parentheses around the phrase "or the Secretary's delegate" and adding the phrase "hereafter referred to in this section as the "Secretary"" in parentheses after the word "delegate". The Chairman's amendment in the nature of a substitute also modifies H.R. 5437, by adding the phrase "as determined by the Secretary" at the end of the parenthetical phrase that describes other identifying information that may be required with respect to an individual requesting issuance of an identity protection personal identification number.

The Chairman's amendment in the nature of a substitute is estimated to have no effect on Federal fiscal year budget receipts for the period 2018-2028.