



JOINT COMMITTEE ON TAXATION

April 10, 2018

JCX-28-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5443,
A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986
TO REQUIRE ELECTRONIC FILING OF THE ANNUAL RETURNS
OF EXEMPT ORGANIZATIONS AND PROVIDE FOR MAKING
SUCH RETURNS AVAILABLE FOR PUBLIC INSPECTION**

The Chairman's amendment in the nature of a substitute corrects the effective date in subsection (c)(1) of H.R. 5443, by substituting the word "section" for "subsection."

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.