

**Explanation of Changes Reflected in the Chairman’s  
Amendment in the Nature of a Substitute to  
H.R. 1163, *Protecting Taxpayers and Victims of Unemployment Fraud Act***

February 28, 2023

The Chairman’s amendment in the nature of a substitute includes the following changes to H.R. 1163 as introduced (page and line references are to H.R. 1163 as introduced):

1. Page 7, line 25 Add “proper” before “classification”
2. Page 14, line 12 Add “under Federal pandemic unemployment compensation programs authorized under the CARES Act (15 U.S.C. 9021 et. seq.)” after “overpayments,”