



JOINT COMMITTEE ON TAXATION  
June 6, 2023  
JCX-23-23

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 3798,  
THE “SMALL BUSINESS FLEXIBILITY ACT”**

The Chairman’s amendment in the nature of a substitute modifies the definition of flexible health insurance benefits in paragraph (a) of section 2 of H.R. 3798, the “Small Business Flexibility Act” (the “Bill”), to replace “or” with “and” on page 3, line 3.