



JOINT COMMITTEE ON TAXATION  
May 14, 2024  
JCX-22-24

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 8292,  
THE “TAXPAYER DATA PROTECTION ACT”**

The Chairman’s amendment in the nature of a substitute strikes the language of the bill and replaces it with similar language that clarifies that for each taxpayer whose return or return information is disclosed in violation of section 7213, a separate violation occurs with respect to each such taxpayer. The amendment also replaces the word “subsection” with “section” in the effective date.