



JOINT COMMITTEE ON TAXATION
February 9, 2021
JCX-6-21

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO THE COMMITTEE PRINT
RELATING TO CONTINUATION OF JOB-BASED COVERAGE**

The Chairman’s amendment in the nature of a substitute modifies the effective date of proposed section 139I of the Internal Revenue Code, as added by section 9501 of the Committee print of the budget reconciliation legislative recommendations relating to continuation of job-based coverage, to replace “subparagraph” with “paragraph.”