AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO THE COMMITTEE PRINT RELATING TO REPEAL OF CERTAIN EXCISE TAXES ENACTED IN THE PATIENT PROTECTION AND AFFORDABLE CARE ACT

OFFERED BY MR. RYAN OF WISCONSIN

In lieu of the proposed recommendations, insert the following:

Subtitle —Revenue Provisions

SEC. _01. REPEAL OF INDIVIDUAL MANDATE.

(a) In General.—Section 5000A of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(h) Termination.—This section shall not apply with respect to any month beginning after December 31, 2014.”.

(b) Conforming Amendments.—

(1) Section 5000A(c) of such Code is amended—

(A) in paragraph (2)(B) by striking clauses (ii) and (iii),
(B) in paragraph (3)(B) by striking “2014” and all that follows and inserting “2014.”, and
(C) in paragraph (3) by striking subparagraph (D).
(2) Section 5000A(e)(1) of such Code is amended by striking subparagraph (D).
(c) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2014.

SEC. 02. REPEAL OF EMPLOYER MANDATE.
(a) IN GENERAL.—Section 4980H of the Internal Revenue Code of 1986 is amended by adding at the end the following:
“(e) TERMINATION.—This section shall not apply with respect to any month beginning after December 31, 2014.”.
(b) CONFORMING AMENDMENT.—Section 4980H(c) of such Code is amended by striking paragraph (5).
(c) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2014.

SEC. 03. REPEAL OF MEDICAL DEVICE EXCISE TAX.
(a) IN GENERAL.—Chapter 32 of the Internal Revenue Code of 1986 is amended by striking subchapter E.
(b) CONFORMING AMENDMENTS.—

(1) Subsection (a) of section 4221 of such Code is amended by striking the last sentence.

(2) Paragraph (2) of section 6416(b) of such Code is amended by striking the last sentence.

(e) CLERICAL AMENDMENT.—The table of subchapters for chapter 32 of such Code is amended by striking the item relating to subchapter E.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to sales in calendar quarters beginning after the date of the enactment of this Act.

SEC. 4. REPEAL OF THE TAX ON EMPLOYEE HEALTH INSURANCE PREMIUMS AND HEALTH PLAN BENEFITS AND RELATED REPORTING REQUIREMENTS.

(a) EXCISE TAX.—Chapter 43 of the Internal Revenue Code of 1986 is amended by striking section 4980I.

(b) REPORTING REQUIREMENT.—Section 6051(a) of such Code is amended by inserting “and” at the end of paragraph (12), by striking “, and” at the end of paragraph (13) and inserting a period, and by striking paragraph (14).

(e) CLERICAL AMENDMENT.—The table of sections for chapter 43 of such Code is amended by striking the item relating to section 4980I.
(d) **Effective Dates.**—

(1) **In General.**—Except as provided by paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2017.

(2) **Reporting Requirement.**—The amendment made by subsection (b) shall apply to calendar years beginning after December 31, 2014.