

## COMMITTEE PRINT

### **Budget Reconciliation Legislative Recommendations Relating to Repeal of Certain Excise Taxes Enacted in the Patient Protection and Affordable Care Act**

#### 1     **Subtitle \_\_—Revenue Provisions**

##### 2     **SEC. \_\_01. REPEAL OF INDIVIDUAL MANDATE.**

3           (a) IN GENERAL.—Section 5000A of the Internal  
4 Revenue Code of 1986 is amended by adding at the end  
5 the following:

6           “(h) TERMINATION.—This section shall not apply  
7 with respect to any month beginning after December 31,  
8 2014.”.

9           (b) CONFORMING AMENDMENTS.—

10           (1) Section 5000A(c) of such Code is amend-  
11 ed—

12                   (A) in paragraph (2)(B) by striking  
13 clauses (ii) and (iii),

14                   (B) in paragraph (3)(B) by striking  
15 “2014” and all that follows and inserting  
16 “2014.”, and

17                   (C) in paragraph (3) by striking subpara-  
18 graph (D).

19           (2) Section 5000A(e)(1) of such Code is amend-  
20 ed by striking subparagraph (D).

1           (3) Section 1501 of the Patient Protection and  
2           Affordable Care Act (42 U.S.C. 18091) is amended  
3           by striking subsection (c).

4           (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to periods beginning after Decem-  
6 ber 31, 2014.

7 **SEC. \_02. REPEAL OF EMPLOYER MANDATE.**

8           (a) IN GENERAL.—Section 4980H of the Internal  
9 Revenue Code of 1986 is amended by adding at the end  
10 the following:

11           “(e) TERMINATION.—This section shall not apply  
12 with respect to any month beginning after December 31,  
13 2014.”.

14           (b) CONFORMING AMENDMENT.—Section 4980H(c)  
15 of such Code is amended by striking paragraph (5).

16           (c) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to periods beginning after Decem-  
18 ber 31, 2014.

19 **SEC. \_03. REPEAL OF MEDICAL DEVICE EXCISE TAX.**

20           (a) IN GENERAL.—Chapter 32 of the Internal Rev-  
21 enue Code of 1986 is amended by striking subchapter E.

22           (b) CONFORMING AMENDMENTS.—

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

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

3           (c) CLERICAL AMENDMENT.—The table of sub-  
4 chapters for chapter 32 of such Code is amended by strik-  
5 ing the item relating to subchapter E.

6           (d) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to sales in calendar quarters begin-  
8 ning after the date of the enactment of this Act.

9 **SEC. \_\_04. REPEAL OF THE TAX ON EMPLOYEE HEALTH IN-**  
10 **SURANCE PREMIUMS AND HEALTH PLAN**  
11 **BENEFITS AND RELATED REPORTING RE-**  
12 **QUIREMENTS.**

13           (a) EXCISE TAX.—Chapter 43 of the Internal Rev-  
14 enue Code of 1986 is amended by striking section 4980I.

15           (b) REPORTING REQUIREMENT.—Section 6051(a) of  
16 such Code is amended by inserting “and” at the end of  
17 paragraph (12), by striking “, and” at the end of para-  
18 graph (13) and inserting a period, and by striking para-  
19 graph (14).

20           (c) CLERICAL AMENDMENT.—The table of sections  
21 for chapter 43 of such Code is amended by striking the  
22 item relating to section 4980I.

23           (d) EFFECTIVE DATES.—

24           (1) IN GENERAL.—Except as provided by para-  
25 graph (2), the amendments made by this section

1 shall apply to taxable years beginning after Decem-  
2 ber 31, 2017.

3 (2) REPORTING REQUIREMENT.—The amend-  
4 ment made by subsection (b) shall apply to calendar  
5 years beginning after December 31, 2014.

