

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO THE COMMITTEE PRINT RELATING TO RE-  
PEAL 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:

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),

1 (B) in paragraph (3)(B) by striking  
2 “2014” and all that follows and inserting  
3 “2014.”, and

4 (C) in paragraph (3) by striking subpara-  
5 graph (D).

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

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to months beginning after Decem-  
10 ber 31, 2014.

11 **SEC. \_\_02. REPEAL OF EMPLOYER MANDATE.**

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

15 “(e) TERMINATION.—This section shall not apply  
16 with respect to any month beginning after December 31,  
17 2014.”.

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

20 (c) EFFECTIVE DATE.—The amendments made by  
21 this section shall apply to months beginning after Decem-  
22 ber 31, 2014.

23 **SEC. \_\_03. REPEAL OF MEDICAL DEVICE EXCISE TAX.**

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

1 (b) CONFORMING AMENDMENTS.—

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

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

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

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

12 **SEC. 04. REPEAL OF THE TAX ON EMPLOYEE HEALTH IN-**  
13 **SURANCE PREMIUMS AND HEALTH PLAN**  
14 **BENEFITS AND RELATED REPORTING RE-**  
15 **QUIREMENTS.**

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

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

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

1 (d) EFFECTIVE DATES.—

2 (1) IN GENERAL.—Except as provided by para-  
3 graph (2), the amendments made by this section  
4 shall apply to taxable years beginning after Decem-  
5 ber 31, 2017.

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

