AMENDMENT NO._______ Calendar No._______

Purpose: To protect small businesses from health insurance premium increases or losses of health insurance coverage.


AMENDMENT NO. 284

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Page(s)

AMENDMENT intended to be proposed by Mr. MENENDEZ
(for himself, Mr. KERRY, and Mr. ROCKEFELLER)

Viz:

1 On page 4, after line 3, insert the following:

2 (c) STUDY OF THE EFFECTS ON SMALL BUSINESSES

3 OF INCREASES IN THE AMOUNTS OF HEALTH CARE

4 CREDIT OVERPAYMENTS REQUIRED TO BE RECAP-

5 TURED.—

6 (1) IN GENERAL.—The Secretary of Health and

7 Human Services shall conduct a study to determine

8 if the amendments made by this section—

9 (A) will result in an increase in health in-

10 surance premiums within the Exchanges cre-
ated by the Patient Protection and Affordable Care Act for employees or owners of small businesses; or

(B) will result in an increase in the number of individuals who do not have health insurance coverage, a disproportionate share of which are employees and owners of small businesses.

(2) Effect of Increases.—If the Secretary determines under paragraph (1) that there will be an increase described in subparagraph (A) or (B), or both, then, notwithstanding subsection (b), the amendments made by this section shall not apply to taxable years ending after the date of such determination and the Internal Revenue Code of 1986 shall be applied and administered to such taxable years as if such amendments had never been enacted.