H. R. 879

To repeal the “Cadillac Tax” on middle class Americans’ health plans.

IN THE HOUSE OF REPRESENTATIVES

February 11, 2015

Mr. GUNTA introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To repeal the “Cadillac Tax” on middle class Americans’ health plans.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Ax the Tax on Middle Class Americans’ Health Plans Act”.

SEC. 2. 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).

(c) 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.