

JOINT COMMITTEE ON TAXATION March 7, 2017 JCX-15-17

DESCRIPTION OF AN AMENDMENT IN THE NATURE OF A SUBSTITUTE TO THE BUDGET RECONCILIATION LEGISLATIVE RECOMMENDATIONS RELATING TO REPEAL AND REPLACE OF CERTAIN HEALTH-RELATED TAX POLICY PROVISIONS

The Chairman's amendment in the nature of a substitute (1) adds a reference to the premium assistance credit in the conforming amendment on page 5 relating to advance payments with respect to a plan not offered on an Exchange, (2) changes a subsection designation from "(f)" to "(g)" on pages 10 and 11, and (3) modifies the effective date on page 53 by replacing the reference to "subsection" with a reference to "section."