



JOINT COMMITTEE ON TAXATION
September 16, 2015
JCX-115-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 1270, THE
“RESTORING ACCESS TO MEDICATION OF 2015”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 1270. Specifically, the amendment changes the effective date so that the proposal is effective with respect to expenses incurred after December 31, 2015.

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment:

| Fiscal Years [Millions of Dollars] | | | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|----------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2016-20</u> | <u>2016-25</u> |
| -305 | -527 | -561 | -600 | -645 | -695 | -744 | -796 | -852 | -909 | -2,638 | -6,634 |

NOTE: Details do not add to totals due to rounding.

[1] Estimate includes the following off-budget effects:

| | | | | | | | | | | | |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|----------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2016-20</u> | <u>2016-25</u> |
| -82 | -120 | -100 | -110 | -115 | -115 | -125 | -135 | -140 | -140 | -527 | -1,182 |