



JOINT COMMITTEE ON TAXATION

June 14, 2016

JCX-48-16

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT IN THE NATURE
OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 5447,
THE “SMALL BUSINESS HEALTH CARE RELIEF ACT”**

The Chairman’s amendment in the nature of a substitute to H.R. 5447 changes the short title of the bill to the “Small Business Health Care Relief Act of 2016” and makes technical changes to the bill language, including clarification of coordination between coverage under a QSEHRA and eligibility for the premium assistance credit.

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment [1] [2].

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>2026</u>	<u>2016-21</u>	<u>2016-26</u>
-110	-135	-120	-127	-24	6	25	49	100	136	199	-510	---

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

[1] Estimate includes the following outlay 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>2026</u>	<u>2016-21</u>	<u>2016-26</u>
26	27	30	32	34	36	38	40	40	42	44	185	389

[2] 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>2026</u>	<u>2016-21</u>	<u>2016-26</u>
-25	-33	-27	-29	6	16	24	32	49	61	83	-92	157