

**ESTIMATED BUDGET EFFECTS OF MEDICAL SAVINGS ACCOUNT PROVISIONS AND REVENUE OFFSET PROVISIONS IN H.R. 4250,
THE "PATIENT PROTECTION ACT OF 1998"**

Fiscal Years 1998 - 2002

[Millions of Dollars]

Provision	Effective	1998	1999	2000	2001	2002	1998-02
I. Expand Medical Savings Accounts ("MSAs").....	tyba DOE	---	-73	-229	-279	-319	-900
II. Indirect Effects of Patient Protections, Information Requirements, Grievance Procedures, and Medical Liability Reforms.....	1/1/00	---	---	6	16	20	42
III. Revenue Offsets:							
A. Restrict Special Net Operating Loss Carryback Rules for Specified Liability Losses.....	NOLgi tyea DOE	---	14	21	29	39	104
B. Clarify the Meaning of "Subject to" Liabilities Under Section 357(c).....	Ta DOE	[1]	7	12	14	16	49
C. Limit Use of Non-Accrual Experience Method of Accounting to Amounts to be Received for the Performance of Qualified Professional Services.....	tyba 12/31/98	---	30	57	61	33	181
D. Information Reporting on Cancellation of Indebtedness by Non-Bank Financial Institutions.....	coda 12/31/98	---	---	7	7	7	21
E. Clarify and Expand Math Error Procedures.....	tyea DOE	---	12	25	26	27	90
F. Add Vaccines Against Rotavirus Gastroenteritis to the List of Taxable Vaccines (\$0.75 per dose).....	vpa DOE	---	1	2	3	4	11
G. Net Total of H.R. 2676 (Reserved for Future Tax Reductions)....	---	608	1,087	270	-535	-933	498
Subtotal of Revenue Offsets.....		608	1,151	394	-395	-807	954
NET TOTAL		608	1,078	171	-658	-1,106	96

Joint Committee on Taxation

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

Legend for "Effective" column:

coda = cancellation of indebtedness after
DOE = date of enactment
NOLgi = net operating losses generated in
Ta = transfers after

tyba = taxable years beginning after
tyea = taxable years ending after
vpa = vaccines purchased after

[1] Gain of less than \$500,000.