



JOINT COMMITTEE ON TAXATION

May 23, 2017

JCX-24-17

**DESCRIPTION OF THE CHAIRMAN'S AMENDMENT IN THE NATURE
OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 2579,
A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986
TO ALLOW THE PREMIUM TAX CREDIT WITH RESPECT TO
UNSUBSIDIZED COBRA CONTINUATION COVERAGE**

The Chairman's amendment in the nature of a substitute adds a short title to the bill, the "Broader Options for Americans Act." The Chairman's amendment in the nature of a substitute also makes a clerical correction in the effective date of the proposal, by changing "subsection" to "section."

The Chairman's amendment in the nature of a substitute is estimated to have no effect on Federal revenues.