

**COMPARISON OF THE REVENUE EFFECTS OF THE TAX PROVISIONS CONTAINED IN  
H.R. 3162, THE "CHILDREN'S HEALTH AND MEDICARE PROTECTION ACT OF 2007," AS PASSED BY THE HOUSE OF REPRESENTATIVES, AND  
H.R. 976, THE "CHILDREN'S HEALTH INSURANCE PROGRAM REAUTHORIZATION ACT OF 2007," AS PASSED BY THE SENATE**

Fiscal Years 2008 - 2017

[Millions of Dollars]

Provision	Effective	H.R. 3162, as Passed by the House							H.R. 976, as Passed by the Senate							
		2008	2009	2010	2011	2012	2008-12	2008-17	2008	2009	2010	2011	2012	2008-12	2008-17	
<b>I. Medicare Beneficiary Improvements</b>																
A. Disclosure of tax return information for purposes of providing low-income subsidies under Medicare.....	dma DOE	----- Negligible Revenue Effect -----							----- No Provision -----							
<b>II. Miscellaneous Provisions</b>																
A. Tax on issuers of private health insurance policies and sponsors of self-insured health plans.....	10/1/10	---	---	---	285	285	570	1,995	----- No Provision -----							
<b>III. Revenue Provisions</b>																
A. Increase in excise tax rate to {H} \$0.84; {S} \$1.00 per pack of cigarettes and generally proportionate increases for other tobacco products and cigarette papers and tubes; cap tax per large cigar at {H} \$1.00; {S} \$3.00; tax on small cigars and roll-your-own made equivalent to tax on small cigarettes.....	ara 12/31/07	4,485	5,621	5,465	5,421	5,372	26,364	52,835	6,198	7,601	7,366	7,312	7,251	35,728	71,081	
B. Modify definition of roll-your-own tobacco.....	ara 12/31/07	[1]	[1]	[1]	[1]	[1]	1	2	[1]	[1]	[1]	[1]	[1]	1	2	
C. Exemption from fuel excise tax for use in private ambulances (sunset 12/31/12).....	fuitpicqba DOE	-4	-6	-7	-7	-7	-32	-34	----- No Provision -----							
<b>Total of Revenue Provisions .....</b>		<b>4,481</b>	<b>5,615</b>	<b>5,458</b>	<b>5,414</b>	<b>5,365</b>	<b>26,333</b>	<b>52,803</b>	<b>6,198</b>	<b>7,601</b>	<b>7,366</b>	<b>7,312</b>	<b>7,251</b>	<b>35,729</b>	<b>71,083</b>	
<b>IV. Strengthen Regulatory and Enforcement Authority With Respect to Tobacco and Alcohol</b>																
A. Permit, reporting, and recordkeeping requirements for manufacturers and importers of processed tobacco.....	1/1/08	----- No Provision -----							----- Negligible Revenue Effect -----							
B. Broaden authority to deny, suspend, and revoke tobacco permits.....	10/1/07	----- No Provision -----							----- Negligible Revenue Effect -----							
C. Clarify statute of limitations pertaining to excise taxes imposed on imported alcohol, tobacco products, and cigarette papers and tubes.....	aiiUSa 10/1/07	----- No Provision -----							----- Negligible Revenue Effect -----							
D. Impose immediate tax on unlawfully manufactured tobacco products and cigarette papers and tubes.....	10/1/07	----- No Provision -----							----- Negligible Revenue Effect -----							
<b>Total of Strengthen Regulatory and Enforcement Authority With Respect to Tobacco and Alcohol .....</b>		---	---	---	---	---	---	---	----- Negligible Revenue Effect -----							

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		2008	2009	2010	2011	2012	2008-12	2008-17	2008	2009	2010	2011	2012	2008-12	2008-17
V. Decrease the Required Corporate Estimated Tax Payments Due in July, August, and September 2012 from 114.75 to 113.25 Percent of the Payment Otherwise Due for Corporations With Assets of at Least \$1 Billion [2].....	10/1/07	----- No Provision -----							---	---	---	---	-929	-929	---
<b>NET TOTAL</b> .....		4,481	5,615	5,458	5,699	5,650	26,903	54,798	6,198	7,601	7,366	7,312	6,322	34,800	71,083

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be October 1, 2007.

Legend: {H} = as Passed by the House of Representatives  
 {S} = as Passed by the Senate

Legend for "Effective" column:

aiiUSa = articles imported into the United States after  
 ara = articles removed after  
 dma = disclosures made after

DOE = date of enactment  
 fuitpicqba = fuel used in transportation provided in  
 calendar quarters beginning after

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

[2] Estimate has been updated to reflect the change to the present-law corporate estimated tax factor (from 114.50% to 114.75% under P.L. 110-52).