



JOINT COMMITTEE ON TAXATION

September 28, 2015

JCX-129-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE BUDGET RECONCILIATION LEGISLATIVE
RECOMMENDATIONS RELATING TO REPEAL OF CERTAIN EXCISE TAXES
ENACTED IN THE PATIENT PROTECTION AND AFFORDABLE CARE ACT**

The Chairman's amendment in the nature of a substitute modifies the effective date of the proposals that repeal the individual and employer mandates, so that they are effective for months beginning after December 31, 2014.¹

¹ The amendment in the nature of a substitute also deletes the provision in the proposal to repeal the individual mandate that strikes section 1501(c) of PPACA.