

JOINT COMMITTEE ON TAXATION
December 16, 2015
JCX-142-15

ESTIMATED BUDGET EFFECTS OF DIVISION P OF AMENDMENT #1 TO THE SENATE AMENDMENT TO H.R. 2029 (RULES COMMITTEE PRINT 114-39)

Fiscal Years 2016 - 2025

[Millions of Dollars]

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
DIVISION P - TAX RELATED PROVISIONS													
I. High Cost Employer-Sponsored Health Coverage Excise Tax Provisions													
1. Two-year moratorium of the ACA excise tax on certain high-cost plans (2018 and 2019) [1] [2] [3].....	DOE	---	---	-2,234	-7,171	-6,472	---	---	---	---	---	-15,877	-15,877
2. Deductibility of excise tax on high cost employer-sponsored health coverage [4].....	DOE	---	---	---	---	-151	-538	-656	-764	-849	-936	-151	-3,894
3. Study on suitable benchmarks for age and gender adjustment of excise tax on high cost employer-sponsored health coverage.....	DOE	----- <i>No Revenue Effect</i> -----											
Total of High Cost Employer-Sponsored Health Coverage Excise Tax Provisions.....		---	---	-2,234	-7,171	-6,623	-538	-656	-764	-849	-936	-16,028	-19,771
II. Annual Fee on Health Insurance Providers - One-Year Moratorium on Annual Fee on Health Insurance Providers (2017).....													
	DOE	---	-10,952	-1,217	---	---	---	---	---	---	---	-12,169	-12,169
III. Miscellaneous Provisions													
1. Beginning-of-construction date for wind renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credit (sunset 12/31/19).....	1/1/15	---	-109	-429	-891	-1,366	-1,836	-2,202	-2,444	-2,583	-2,684	-2,795	-14,545
2. Extension and phaseout of higher credit rate of solar energy credit (sunset 12/31/21).....	DOE	---	-340	-636	-753	-802	-786	-601	-449	-402	-224	-2,532	-4,995
3. Extension and phaseout of credits with respect to residential qualified solar electric property and qualified solar water heating property (sunset 12/31/21).....	1/1/17	-2	-183	-869	-872	-881	-825	-700	---	---	---	-2,808	-4,333

