



JOINT COMMITTEE ON TAXATION

March 30, 2011

JCX-23-11

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 1232**

The Chairman's amendment in the nature of a substitute modifies H.R. 1232 as follows:

**Disallowance of Refundable Credit for Coverage Under Qualified Health Plan Which  
Provides Coverage for Abortion**

The modification revises the effective date for the provision so that the provision applies to taxable years ending after December 31, 2013.