

Union Calendar No. 361

114TH CONGRESS
2^D SESSION

H. R. 4723

[Report No. 114-475]

To amend the Internal Revenue Code of 1986 to provide for the recovery of improper overpayments resulting from certain Federally subsidized health insurance.

IN THE HOUSE OF REPRESENTATIVES

MARCH 10, 2016

Ms. JENKINS of Kansas (for herself, Mr. TIBERI, Mr. ROSKAM, Mrs. BLACK, and Mr. SAM JOHNSON of Texas) introduced the following bill; which was referred to the Committee on Ways and Means

MARCH 23, 2016

Additional sponsors: Mr. MEEHAN and Mr. RENACCI

MARCH 23, 2016

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on March 10, 2016]

A BILL

To amend the Internal Revenue Code of 1986 to provide for the recovery of improper overpayments resulting from certain Federally subsidized health insurance.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 *This Act may be cited as the “Protecting Taxpayers*
5 *by Recovering Improper Obamacare Subsidy Overpayments*
6 *Act”.*

7 **SEC. 2. RECOVERY OF IMPROPER OVERPAYMENTS RESULT-**
8 **ING FROM CERTAIN FEDERALLY SUBSIDIZED**
9 **HEALTH INSURANCE.**

10 (a) *IN GENERAL.*—Section 36B(f)(2) of the Internal
11 Revenue Code of 1986 is amended by striking subparagraph
12 (B).

13 (b) *CONFORMING AMENDMENTS.*—

14 (1) *Clause (ii) of section 35(g)(12)(B) of such*
15 *Code is amended by striking “, except that” and all*
16 *that follows and inserting a period.*

17 (2) *So much of paragraph (2) of section 36B(f)*
18 *of such Code as precedes “advance payments” is*
19 *amended to read as follows:*

20 “(2) *EXCESS ADVANCE PAYMENTS.*—*If the”.*

21 (c) *EFFECTIVE DATE.*—*The amendments made by this*
22 *section shall apply to taxable years beginning after Decem-*
23 *ber 31, 2016.*

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