

## 115TH CONGRESS 1ST SESSION

## H. R. 562

To amend the Internal Revenue Code of 1986 to flatline the individual mandate penalty.

## IN THE HOUSE OF REPRESENTATIVES

January 13, 2017

Mr. Messer introduced the following bill; which was referred to the Committee on Ways and Means

## A BILL

To amend the Internal Revenue Code of 1986 to flatline the individual mandate penalty.

- 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 "Obamacare Regressive
- 5 Tax Relief Act".
- 6 SEC. 2. FLATLINING THE INDIVIDUAL MANDATE PENALTY.
- 7 (a) Percentage of Income.—Section
- 8 5000A(c)(2)(B) of the Internal Revenue Code of 1986 is
- 9 amended to read as follows:

1	"(B) Percentage of Income.—An
2	amount equal to 1 percent of the excess of the
3	taxpayer's household income for the taxable
4	year over the amount of gross income specified
5	in section 6012(a)(1) with respect to the tax-
6	payer for the taxable year.".
7	(b) APPLICABLE DOLLAR AMOUNT.—Section
8	5000A(c)(3) of such Code is amended—
9	(1) by striking subparagraphs (B) and (D),
10	(2) by redesignating subparagraph (C) as sub-
11	paragraph (B), and
12	(3) by amending subparagraph (A) to read as
13	follows:
14	"(A) IN GENERAL.—Except as provided in
15	subparagraph (B), the applicable dollar amount
16	is \$95.".
17	(c) Effective Date.—The amendments made by
18	this section shall apply to taxable years ending after the
19	date of the enactment of this Act.

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