

114TH CONGRESS
2D SESSION

H. R. 5712

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

IN THE HOUSE OF REPRESENTATIVES

JULY 11, 2016

Mr. MESSER (for himself and Ms. STEFANIK) 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)(iii) of the Internal Revenue Code of 1986
9 is amended by striking “2.5 percent” and inserting “1.0
10 percent”.

1 (b) APPLICABLE DOLLAR AMOUNT.—Section
2 5000A(c)(3)(A) of such Code is amended by striking
3 “\$695” and inserting “\$95”.

4 (c) REPEAL OF INFLATION ADJUSTMENT.—Section
5 5000A(c)(3) of such Code is amended by striking subpara-
6 graph (D).

7 (d) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 December 31, 2015.

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