

114TH CONGRESS
1ST SESSION

H. R. 879

To repeal the “Cadillac Tax” on middle class Americans’ health plans.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 11, 2015

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

A BILL

To repeal the “Cadillac Tax” on middle class Americans’
health plans.

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 “Ax the Tax on Middle
5 Class Americans’ Health Plans Act”.

6 **SEC. 2. REPEAL OF THE TAX ON EMPLOYEE HEALTH INSUR-**
7 **ANCE PREMIUMS AND HEALTH PLAN BENE-**
8 **FITS AND RELATED REPORTING REQUIRE-**
9 **MENTS.**

10 (a) EXCISE TAX.—Chapter 43 of the Internal Rev-
11 enue Code of 1986 is amended by striking section 4980L.

1 (b) REPORTING REQUIREMENT.—Section 6051(a) of
2 such Code is amended by inserting “and” at the end of
3 paragraph (12), by striking “, and” at the end of para-
4 graph (13) and inserting a period, and by striking para-
5 graph (14).

6 (c) CLERICAL AMENDMENT.—The table of sections
7 for chapter 43 of such Code is amended by striking the
8 item relating to section 4980I.

9 (d) EFFECTIVE DATES.—

10 (1) IN GENERAL.—Except as provided by para-
11 graph (2), the amendments made by this section
12 shall apply to taxable years beginning after Decem-
13 ber 31, 2017.

14 (2) REPORTING REQUIREMENT.—The amend-
15 ment made by subsection (b) shall apply to calendar
16 years beginning after December 31, 2014.

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