

# Union Calendar No. 361

114<sup>TH</sup> CONGRESS  
2<sup>D</sup> 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.

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## 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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