

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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