

**\*Public Law 99-201**  
**99th Congress**

**An Act**

To extend until March 15, 1986, the application of certain tobacco excise taxes and certain medicare reimbursement provisions.

Dec. 23, 1985

[H.R. 4006]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. EXTENSION OF INCREASE IN TAX ON CIGARETTES.**

Subsection (c) of section 283 of the Tax Equity and Fiscal Responsibility Act of 1982 (relating to increase in tax on cigarettes) is amended by striking out "December 20, 1985" and inserting in lieu thereof "March 15, 1986".

26 USC 5701  
 note;  
*ante*, p. 1184.

**SEC. 2. EXTENSION OF MEDICARE HOSPITAL AND PHYSICIAN PAYMENT PROVISIONS.**

Section 5(c) of the Emergency Extension Act of 1985 (Public Law 99-107) is amended by striking out "December 19, 1985" and inserting in lieu thereof "March 14, 1986".

42 USC 1395ww  
 note;  
*ante*, p. 1184.

**SEC. 3. EFFECTIVE DATE.**

The amendments made by this Act shall take effect on December 19, 1985. As an exercise of authority under the commerce, taxation, and other powers under the Constitution, the amendment made by section 1 shall be treated for purposes of all Federal and State laws as enacted on December 19, 1985.

26 USC 5701  
 note.

Approved December 23, 1985.

\*Note: The printed text of Public Law 99-201 is a reprint of the hand enrollment, signed by the President on December 23, 1985.

**LEGISLATIVE HISTORY—H.R. 4006 (H.R. 3452) (H.R. 3722) (H.R. 3992):**

**CONGRESSIONAL RECORD**, Vol. 131 (1985):

Dec. 19, considered and passed House; considered and passed Senate, amended.

Dec. 20, House concurred in Senate amendments with amendments; Senate concurred in House amendments.