

[COMMITTEE PRINT]

[Budget Reconciliation Legislative Recommendations Relating to Recapture of Federally-Subsidized Health Insurance Overpayment]

1 **Subtitle A—Recapture of Overpay-**
2 **ments Resulting From Certain**
3 **Federally-subsidized Health In-**
4 **surance**

5 **SEC. 601. RECAPTURE OF OVERPAYMENTS RESULTING**
6 **FROM CERTAIN FEDERALLY-SUBSIDIZED**
7 **HEALTH INSURANCE.**

8 (a) IN GENERAL.—Paragraph (2) of section 36B(f)
9 of the Internal Revenue Code of 1986 is amended by strik-
10 ing subparagraph (B).

11 (b) CONFORMING AMENDMENT.—So much of para-
12 graph (2) of section 36B(f) of such Code, as amended by
13 subsection (a), as precedes “advance payments” is amend-
14 ed to read as follows:

15 “(2) EXCESS ADVANCE PAYMENTS.—If the”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to taxable years ending after De-
18 cember 31, 2013.

