

114TH CONGRESS  
1ST SESSION

# H. R. 879

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

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 11, 2015

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

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## 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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