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**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE
OFFERED BY MS. GINNY BROWN-WAITE OF
FLORIDA**

In section 1002, add at the end the following new subsection:

1 (c) REPEAL OF IRS ENFORCEMENT.—

2 (1) IN GENERAL.—Section 5000A of the Inter-
3 nal Revenue Code of 1986, as added by section 1501
4 of the Patient Protection and Affordable Care Act
5 and amended by section 10106 of such Act, is
6 amended by striking subsection (g) (relating to ad-
7 ministration and procedure).

8 (2) INFORMATION REPORTING.—Effective on
9 the date of the enactment of this Act, section 6055
10 of such Code, as added by section 1502 of such Act
11 of such Act, is repealed, and the Internal Revenue
12 Code of 1986 shall be applied and administered as
13 if such section had never been enacted.

14 (3) NOTIFICATION OF NONENROLLMENT.—Sec-
15 tion 1502 of such Act is amended by striking sub-
16 section (c).

17 (4) CONFORMING AMENDMENTS.—

1 (A) Subparagraph (B) of section
2 6724(d)(1) of such Code, as amended by such
3 Act, is amended by striking clause (xxiv), by in-
4 serting “or” at the end of clause (xxiii), and by
5 redesignating clause (xxv) as clause (xxiv).

6 (B) Paragraph (2) of section 6724(d) of
7 such Code, as amended by such Act, is amend-
8 ed by striking subparagraph (GG), by inserting
9 “or” at the end of subparagraph (FF), and by
10 redesignating subparagraph (HH) as subpara-
11 graph (GG).

