

**AMENDMENT TO THE AMENDMENT IN THE NA-
TURE OF A SUBSTITUTE TO H.R. 4872, AS RE-
PORTED**

OFFERED BY Mr. Shimkus

Page 114, after line 24, add the following new section:

1 **SEC. 1412. OPT-OUT OF TAXES AND FEES IMPOSED ON**
2 **STATES AND INDIVIDUALS.**

3 Title IX of the Patient Protection and Affordable
4 Care Act is amended by adding at the end the following
5 new section:

6 **“SEC. 9026. OPT-OUT OF TAXES AND FEES IMPOSED ON**
7 **STATES AND INDIVIDUALS.**

8 “(a) **IN GENERAL.**—An individual or State may elect
9 to opt out of any fee or tax imposed or increased under
10 this Act or any amendment made by this Act, including
11 the application of—

12 “(1) the amendments made by section 9003
13 (relating to distributions for medicine qualified only
14 if for prescribed drug or insulin), and

15 “(2) the amendments made by section 9013
16 (relating to the modification of itemized deduction
17 for medical expenses).

1 “(b) PROCESS FOR ELECTION; NOTIFICATION OF
2 OPT-OUT.—

3 “(1) IN GENERAL.—Any election under sub-
4 section (a) shall be made by filing a statement (on
5 line, by mail, or in such other manner as specified
6 by the appropriate Secretary)—

7 “(A) in the case of any tax provision, with
8 the Secretary of the Treasury, and

9 “(B) in the case of any other provision,
10 with the Secretary of Health and Human Serv-
11 ices.

12 The Secretary of the Treasury, in consultation with
13 the Secretary of Health and Human Services, shall
14 establish a form that may be used for making an
15 election under subsection (a) and shall make such
16 form available on the Internet.

17 “(2) NOTIFICATION.—

18 “(A) IN GENERAL.—Not later than 1
19 month after the date of the enactment of this
20 Act, the Secretary of the Treasury, together
21 with the Secretary of Health and Human Serv-
22 ices, shall mail a notice to each individual who
23 may make an election under subsection (a).

24 “(B) CONTENT.—The notification under
25 subparagraph (A) shall—

1 “(i) state that this Act will create gov-
2 ernment-run health care exchanges and
3 program that will be paid for in part with
4 higher taxes and other fees, and

5 “(ii) a form that can be used for opt-
6 ing out of such fees and taxes.

7 “(3) REVOCATION.—An individual may revoke
8 an election make under subsection (a) at any time
9 in a manner similar to the manner in which the elec-
10 tion is made under paragraph (1).

11 “(c) RESPONSIBILITY REQUIREMENTS TREATED AS
12 TAX PROVISIONS.—For purposes of this section, amounts
13 imposed under sections 5000A and 4980H of the Internal
14 Revenue Code of 1986, as added by this Act, shall be
15 treated as taxes.”.

