

## [COMMITTEE PRINT]

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

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1 **SEC. \_\_\_\_ . RECAPTURE OF OVERPAYMENTS RESULTING**  
2 **FROM CERTAIN FEDERALLY-SUBSIDIZED**  
3 **HEALTH INSURANCE.**

4 (a) **IN GENERAL.**—Paragraph (2) of section 36B(f)  
5 of the Internal Revenue Code of 1986 is amended by strik-  
6 ing subparagraph (B).

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

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

12 (c) **EFFECTIVE DATE.**—The amendments made by  
13 this section shall apply to taxable years ending after De-  
14 cember 31, 2013.