



**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
 A SUBSTITUTE TO THE PROVISIONS OF H.R. 2061, THE  
 “EQUITABLE ACCESS TO CARE AND HEALTH ACT”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 2061. Specifically, the amendment changes the effective date so that the proposal is effective with respect to taxable years beginning after December 31, 2013. The amendment also corrects a cross reference in new section 5000A(d)(2)(A)(ii)(II) of the Internal Revenue Code of 1986.

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment.

**Estimated Revenue Effects [1][2][3]**

<b>Fiscal Years</b>											
<b>[Millions of Dollars]</b>											
<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2016-20</u>	<u>2016-25</u>
-135	-120	-100	-110	-115	-115	-125	-135	-140	-140	-580	-1,235

[1] Estimate provided by the staff of the Joint Committee on Taxation and the Congressional Budget Office.

[2] Estimate includes the following change in off-budget receipts:

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2016-20</u>	<u>2016-25</u>
[3]	5	[3]	[3]	[3]	[3]	5	5	5	5	5	25

[3] Gain of less than \$500,000.

[4] Estimate includes the following change in outlays:

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2016-20</u>	<u>2016-25</u>
-15	-35	-55	-60	-65	-70	-75	-75	-80	-85	-230	-615